

2012

# Town of Lincoln Annual Report FY2012

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# Town of Lincoln – Annual Report

FY2012



*“Building a stronger community  
through partnerships”*

*July 1, 2011 – June 30, 2012*

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## Town Departments Hours of Operation

### **Public Safety Building – Police / Fire**

*Non-Emergency 207-794-8455*

***Emergency 911***

- Open 24 Hours

### **Lincoln Memorial Library**

*207-794-2765*

- Monday - Friday  
10:00 AM - 6:00 PM
- Saturday 10:00 AM - 2:00 PM
- Closed Sunday and Holidays

### **Cemetery, Parks & Rec. Department**

*207-794-6548*

- Monday - Friday  
8:00 AM - 5:00 PM
- Closed Saturday, Sunday and Holidays

### **Beach and Parks**

- Daily ~ 5:30 AM - 9:00 PM

### **Public Works Department**

*207-794-6658*

- May - October: Monday - Thursday  
6:30 AM - 5:00 PM
- November - April: Monday - Friday  
6:30 AM - 3:00 PM
- Closed Weekends and Holidays

### **Transfer Station**

*207-794-2621*

- Daily except Thursday and Holidays  
9:00 AM - 4:00 PM

### **Town Office**

*207-794-3372*

- Monday - Friday  
8:00 AM to 5:00 PM
- Closed Saturday, Sunday and Holidays

### **Assessing / Code / Events Office**

*207-794-3372*

- Monday - Friday  
8:00 AM to 5:00 PM
- Closed Saturday, Sunday and Holidays
- Passports available *by appointment only*.



# **Town of Lincoln ~ Annual Report**

## **Fiscal Year 2012**

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### **Employees**

The Town employed the following individuals during fiscal year 2012. The asterisk (\*) beside an individual's name indicates that the person no longer works for the Town or within the Department.

#### **Town Office Administration**

William Reed, Town Manager  
Shelly Crosby, Town Clerk/ Office Manager/ Registrar  
Gilberte Mayo, Treasurer/Admin. Assistant  
Ruth E. Birtz, Assessing/Code/E Dev. Supervisor  
Amanda Woodard, Event Coordinator /Assessing Clerk  
Daniel Whittier, Code Enforcement / Health Officer  
Melissa Quintela, Dep Treasurer/Counter Clerk  
Diana Hill, Deputy Town Clerk/Counter Clerk  
Tracie York, Tax Collector/Counter Clerk  
Patricia Cole, PT Counter Clerk  
June Grey, Dep. Registrar of Voters/PT Counter Clerk  
Angela Stanley, Dep. Registrar of Voters  
Wanda McLaughlin, Dep. Registrar of Voters  
Jeannine Gardner, Dep. Registrar of Voters  
Stephanie Stanley, Dep. Registrar of Voters  
Hervey Clay, Vitals Sub-Registrar  
Katie Clay, Vitals Sub-Registrar  
Stephen Clay, Vitals Sub-Registrar  
Teddy Martin, Custodian  
\*Lisa J. Goodwin, Town Manager  
\*William Lawrence, Interim Town Manager

#### **Cemetery, Parks & Recreation**

Ronald Weatherbee, Director  
Teddy Martin, Cemetery / Custodian  
Melanie Rhodes, Recreation / Public Works Secretary  
Sue Theriault, Waterfront Director  
Michael Downs, Cemetery Director  
Christopher Arnold, Cemetery / Parks  
Ryan Cahill, Waterfront Staff  
Sutton Crosby, Cemetery / Parks  
Hannah Dickinson, Recreation Asst.  
Lauren Goodine, Waterfront Staff  
Merissa Jordan, Waterfront Staff  
Elise Lichtenberg, Waterfront Staff  
Ian Lichtenberg, Waterfront Staff  
Jacob Pelkey, Waterfront Staff

#### **Cemetery, Parks & Recreation Cont.**

Katrina Pinet, Waterfront Staff  
Russell Phillips, Cemetery / Parks  
Nicolette Smith, Recreation Asst.  
Abigail Quintela, Recreation Asst.  
Melissa Quintela, Rec. Program Leader  
Jarret Schick, Cemetery / Parks  
Suzanne Smith, Rec Program Leader  
Bernice Stockley, Rec Program Leader  
Rebekah Susen, Recreation Asst.  
Raymond Tilton, Cemetery / Parks  
Bonita Vance, Recreation Asst / Parks  
Jeremy Weatherbee, Cemt / Park/ Rec  
Daniel Whittier, Rec Program Leader  
Timothy Worster Jr., Recreation Asst.  
\*Karin Bird, Recreation Asst.  
\*John Curry, Cemetery / Parks  
\*Ashley Dill, Recreation Asst.  
\*Ann Forsing, Rec Program Leader  
\*Ernie Gerrish Jr., Rec Program Leader  
\*Nancy Jean Guiod, Tourney Leader  
\*Matt Guiod, Recreation Asst.  
\*Maria Gulesian, Recreation Asst / Parks  
\*Jamie Landeen, Recreation Secretary  
\*Erica McPhail, Recreation Asst.  
\*Kari-Ann Paradis, Waterfront Staff  
\*Crystal Saunders, Busdriver

#### **Library**

Linda Morrill, Director  
Mary Jo Hammond, Asst. Librarian  
Darlene Mulari, PT Library Clerk  
Shandi Daigle, PT Library Clerk  
Dulcey Regoli, PT Library Clerk  
Judy Michaud, PT Library Clerk  
Teddy Martin, Custodian  
\*Elise Rideout, Children's Librarian



# Town of Lincoln ~ Annual Report

## Fiscal Year 2012

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### **Fire Department**

Phillip Dawson, Jr., Fire Chief  
Robert Hendrich, Engineer  
Hans Miller, Engineer  
David Slomienski, Engineer  
Cory Stratton, Engineer  
Jon Spearin, Engineer  
Kenneth Goslin, Engineer  
Thomas Vachon, Engineer  
\*Shaughn Millett, Engineer

### **Lincoln Call Company**

Hervey Clay, Deputy Fire Chief  
Gordon Burnham, Assistant Fire Chief  
Frank Hammond, Jr., Lieutenant  
Roger MacKay, Lieutenant  
Andrew Edwards, Lieutenant  
Shaughn Millett, Lieutenant  
Robert Bean, Captain  
Royce Smith, Captain  
Christopher Weed, Captain  
Frank Hammond Sr., Safety Officer  
Jacob Hammond, Firefighter  
Jason Jipson, Firefighter  
Guy Johnson Jr, Firefighter  
Shannon Clifford-Smith, Firefighter  
Damien Parent, Firefighter  
Justin Harvey, Firefighter  
Kristy Johnson, Firefighter  
Dustin Dow, Firefighter  
Blake Miller, Firefighter  
Darrell Savage, Firefighter  
Chad Stanley, Firefighter  
Carl Fish, Firefighter  
Donald Olsen, Firefighter  
Ronald McComb, Support  
Ralph Tapley, Support  
Burt Weed, Support  
David Dumont MD, Medical Staff  
Susan Head RN, Medical Staff  
Patricia Burnham RN, Medical Staff  
William Head PA, Medical Staff  
Jeff Page, EMT, Medical Staff

### **Lincoln Call Company Cont.**

\*William Dicker, Firefighter  
\*Jeremy Priest, Lieutenant  
\*Angelia Wilson, Firefighter  
\*Scott Kelley, Firefighter  
\*Cameron Okeson, Firefighter

### **Police Department**

William Lawrence, Chief  
Beth Jabs, Administrative Asst.  
C. Glenn Graef, Sergeant  
David Cram, Detective  
Jeffery Rice, Officer  
John Walsh, Officer  
Mark Fucile, Officer  
Brandi Alton, Officer  
Linda Patchell, Animal Control

### **Reserve Officers**

Richard York, Jr.  
Jacob Fernald  
Charles Willette  
Kelli McLeod  
Burton Weed II  
Gary Lakeman  
Joseph Hallett  
Larry Estes  
Andrew Scelso  
James Slauenwhite  
Verne McMoarn  
Denise Jones, Crossing Guard  
Jody Olsen, Crossing Guard

### **Public Works**

David Lloyd, Director  
Timothy Hardy, Foreman  
Reginald Ogden, Operator  
Glenn Thurlow, Operator  
Jayson Corson, Operator  
Michael Downs, Operator  
Peter Bates, Operator  
Paul Bolstridge, Operator  
\*William Kettle, Operator

# Town of Lincoln ~ Annual Report

## Fiscal Year 2012

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### Transfer Station

David Lloyd, Director  
Peter Stitham, Attendant  
Roger Genest, Attendant  
Eugene Boober, Attendant  
Glenn Thurlow, PT Driver  
Jerry Jipson, PT Driver

*The purpose of life is to be useful,  
to be responsible, to be compassionate.  
It is, above all, to matter, to count,  
to stand for something and know that you  
have made some difference in your  
community and among mankind.*



## Boards & Committees

### **Town Council**

Stephen Clay, Chair  
Roderick Carr, V. Chair  
Shaun Drinkwater  
Michael Ireland  
Marscella Ireland  
Curt Ring  
David Whalen  
\*Samuel Clay

### **Lincoln Sanitary District**

Diana Johnston, Chair  
Mark Babin  
\*Donald Barker Jr  
Roberta Dickinson  
Darrell Dill Sr.  
Darlene Mulari  
\*Allen Nash  
Russell Stanley

### **Regional School Unit No. 67**

Jacqueline Thurlow, Chair  
Caitlin Brinkman  
David Edwards  
Debbie McIntyre  
James Sutherland  
David Shannon  
Debra Tardy  
John Trask  
\*Darla Lichtenberg  
\*Jeffery Schick

### **FY2012 Budget Committee**

Ralph Lichtenberg, Chair  
Bruce Albert, V. Chair  
Patrick Ferris, Secretary  
Robert Coons  
Mark Hatt  
Danny Ireland  
Byron Sanderson  
Thomas Vicaire

### **Lincoln Water District**

Lynn Sanderson  
Burt Weed  
Lee Haskell

### **Appeals Board**

Diana Johnston, Chair  
Edmund (Tate) Aylward  
Frederick Leisentrutt  
Theodore Ocana  
John Shaefer  
Brian Stormann  
Edith Tupas  
\*Alan Grant

### **Airport Advisory Committee**

Mark Hatt  
Brad Libby  
Stephen Libby II  
Jeffrey Miller  
Keith Strange  
William Thornton



# **Town of Lincoln ~ Annual Report**

## **Fiscal Year 2012**

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### **Appeals/Voter Reg/Unenrolled**

Amanda Woodard, Chair  
Virginia House, Democrat  
Nancy Shannon, Alt. Democrat  
Ruth Birtz, Republican  
Paul Nantkes, Alt. Republican  
Danielle Jenkins, Unenrolled  
Betsy Vanadestine, Unenrolled

### **Comprehensive Plan Committee**

Harry Epp  
Jeffery Gifford  
B. Michael Ireland  
Diana Johnston  
Frederick Leisentrutt  
Theodore Ocana  
Brian Souers  
Richard Wyman

### **Cemetery Committee**

Hervey Clay  
Stephen Clay  
Elizabeth Steeves  
Raymond Tilton  
\*Ronald Boone

### **Democrat Election Clerks**

Jesse Barker  
Sarah Crockett  
Patrick Ferris  
Virginia House  
Diana Johnston  
Karen Lane  
Ronald McComb  
Shirley Pagel  
Nancy Shannon  
Sylvia Weatherbee

### **Republican Election Clerks**

Carol Andrews  
Jean Binette  
Ruth Birtz  
Samuel Clay  
Robert Coons  
Linda Gerry  
Paul D Nantkes  
Barbara Russell  
Melissa Quintela  
Joni Smith  
\*Daniel Rice

### **Planning Board**

Peter Phinney, Chair  
B. Michael Ireland, V. Chair  
Parker Averill – Alt.  
Robert Baker  
Margaret Bearce  
Robert Coons  
Michael Cole  
Glen Porter  
Richard Wyman – Alt.

### **Homecoming Committee**

Eugenia Dill  
Karen Lane  
Delores McGraw  
Rae Robertson  
Greg Shorey  
Joni Smith  
David Whalen  
Donald Worcester

**Library Advisory Committee**

Jean Binette  
Patricia Nobel  
Rosemary Olsen  
Anne Powers  
Rae Robertson  
\*Belinda Robin McComb  
\*Delores Dill

**Recreation Committee**

Michael Bisson  
Linda Brown  
Hallie Gardner  
Amanda Gerrish  
Nancy Jean Guiod - Alt  
David Hainer  
Rae Robertson  
Elizabeth Steeves  
Beth Weatherbee  
\*Byron Sanderson

**Recreation Center Building Committee**

Bruce Albert  
Ashley Brochu  
Samuel Clay  
Thomas Gardner  
Thora House  
Sarah Irving  
Andrea Kneeland  
Paul Lebreque  
Calvin Nason  
Kelly Nason  
Byron Sanderson  
Paul Smith  
Thomas Vicaire

**Public Works Garage Committee**

Mark Babin  
Robert Baker  
Jeffrey Day  
Shaun Drinkwater  
Thomas Gardner  
Michael Ireland  
Paul Lebreque

**ATV/Snowsled Access Committee**

Mark Blomsma  
Paul Bolstridge  
Michael Ireland  
Douglas Jipson  
Robert Johnson  
William Lucas  
Perry Lyndon  
Curt Ring  
Robert Thornton

**Solid Waste/Recycle Committee**

Jeremy Dill  
Danny Ireland  
Tracie Murchison  
Curt Ring  
Byron Sanderson

***“To insure good health:  
Eat lightly, breathe deeply,  
live moderately, cultivate cheerfulness,  
and maintain an interest  
in your community.”  
-William London***

# Town of Lincoln ~ Annual Report

## Fiscal Year 2012

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### House of Representatives District #12

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State Representative: Hon. Jeffery Gifford  
Home Address: 346 Frost Street  
Lincoln, ME 04475  
Residence: (207) 794-3040  
Cell: (207) 290-5088  
E-Mail: [jeffery.gifford@gmail.com](mailto:jeffery.gifford@gmail.com)  
State House E-Mail: [RepJeff.Gifford@legislature.maine.gov](mailto:RepJeff.Gifford@legislature.maine.gov)  
  
Capitol Address: House of House of Representatives  
2 State House Station  
Augusta, ME 04333-0002  
Capitol Telephone: (207) 287-1400 (Voice)  
(207) 287-4469 (TTY)  
Message Service: 1-800-423-2900

### Maine State Senator District #30

---

State Senator: Hon. Elizabeth M. Schneider  
Home Address: 55 Bennoch Rd  
Orono, ME 04473  
Residence: (207) 866-7359  
Cell: (207) 852-2716  
  
E-Mail: [schneidersenate@cs.com](mailto:schneidersenate@cs.com)  
State House E-Mail: [www.maine.gov/legis/senate/senators/index.htm](http://www.maine.gov/legis/senate/senators/index.htm)  
Capitol Address: State Senate  
3 State House Station  
Augusta, ME 04333-0002  
Capitol Telephone: (207) 287-1515 (Voice)  
(207) 287-1583 (TTY)  
Message Service: 1-800-423-6900

### United State Senator Collins

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United States Senator: Hon. Susan Collins  
Local Office Address: PO Box 655  
202 Harlow St. Room 204  
Bangor, ME 04402  
Office Phone: 945-0417  
Washington Address: 413 Dirksen Senate Office Building  
Washington, DC 20510-1904  
Office Telephone: (202) 224-2523  
Fax: (202) 224-2693

# Town of Lincoln ~ Annual Report

## Fiscal Year 2012

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### United States Senator Snowe

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United States Senator: Hon. Olympia Snowe  
Local Office Address: One Cumberland Place, Suite 306  
Bangor, ME 04401  
Office Phone: 945-0432 or 1-800-432-1599  
Washington Address: 154 Russell Senate Office Building  
Washington, DC 20510-1903  
Office Telephone: (202) 224-5344  
Fax: (202) 224-1946

### United States Representative Michaud

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United States Senator: Hon. Michael H. Michaud  
Local Office Address: 6 State St. Suite 101  
Bangor, ME 04402  
Office Phone: 942-6953  
Fax: 942-5907  
Washington Address: 1724 Longworth House Office Building  
Washington, DC 20510-1902  
Office Telephone: (202) 225-6306  
Fax: (202) 225-2943



# Town of Lincoln ~ Annual Report

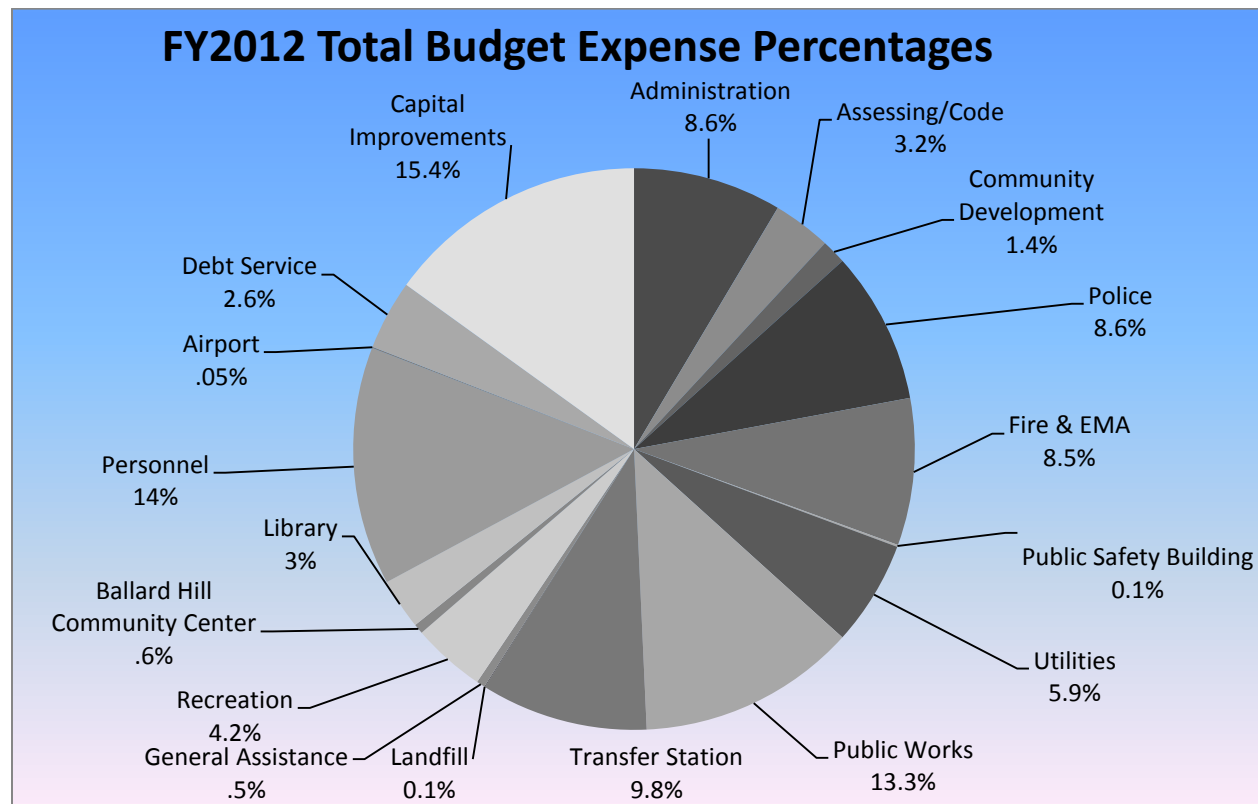
## Fiscal Year 2012

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### Town Manager's Introduction

*By William Reed, Town Manager*

I am pleased to present the Town of Lincoln's 179<sup>th</sup> Annual Report, which serves to chronicle the Town's events, achievements, changes and challenges. This report contains information, including financial reporting, for the fiscal year starting July 1, 2011 and ending June 30, 2012. There were several budgetary errors found while completing the audit that is contained near the end of this annual report. Since then, Department Managers have worked diligently to address, correct and resolve the problems found by reprioritizing purchases and projects with the most pressing needs being addressed first. As a result, there were many projects including capital expenses that are unfunded and will be delayed until another year.



Lincoln continues to enjoy slow and steady growth. Economic Development progressed during the past fiscal year with the completion of the new Public Works Garage, improvements to the Airport Master Plan *via* the land acquisition to expand the facilities, and groundwork completed at the recreational center land located on Route 6. This year, the Town of Lincoln made Governor Lepage's initial list of "*Certified Business Friendly*" communities along with eight other cities and towns. Assessor, Ruth Birtz partnered with Lincoln Regional Chamber of Commerce Management and not only obtained the status but fostered a great working relationship for future projects!

In February 2012, long-time employee, Lisa J. Goodwin tendered her resignation as the Town Manager to accept an opportunity to become Bangor's new City Clerk. Mrs. Goodwin

## Town of Lincoln ~ Annual Report

### Fiscal Year 2012

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had worked for the Town of Lincoln for 20 years starting as the Town Clerk / Registrar / Office Manager and then became Lincoln's Manager in 2008. In March, the Town Council honored Mrs. Goodwin for her outstanding, dedicated public service and steadfast leadership which provided Lincoln to move forward in a positive direction. Upon Ms. Goodwin's departure on March 23, 2012, Police Chief, William Lawrence took command as the Interim Town Manager with the assistance of Assessor Ruth Birtz, Town Clerk, Shelly Crosby and Treasurer, Gilberte Mayo all shared in the administrative duties. This arrangement worked out very well for the Town of Lincoln as projects progressed.

When I arrived, I began working on a set of goals and objectives to set the course for the Town's management team. The common theme of these goals included the establishing the following: *"Building a Community to live and work by supporting community development while protecting Lincoln's investments through cost containment."*

As we continue to invest in Lincoln's prosperity and growth, there are certain areas that we are focused on for economic development including:

- Working with developers to expand natural gas service in a manner that will benefit the Town's infrastructure.
- Redeveloping the Community's capital improvement plan.
- Exploring the water and sewer utilities on Lincoln's infrastructure with a holistic viewpoint and suggesting changes that may be mutually beneficial.
- Pursuing a Town Office Development Plan.
- Assisting the RSU No. 67 Management team on resolving the Administrative Offices/ Carlton Project Space Issues.
- Developing recreational opportunities using Lincoln's natural resources.
- Invest improvements at Prince Thomas Park and the W. Broadway cemetery tomb
- Address Community Facilities being used daily by our residents, such as;  
Ballard Hill ~ Library ~ prior Public Works Garage ~ recreation land

As Lincoln's Town Manager I will continue to work towards meeting the needs of our residents while at the same time trying to keep those services affordable. My gratitude is extended to the Department Managers for their hard work and efforts made during the amended budget process.





# Town of Lincoln ~ Annual Report

## Fiscal Year 2012

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### Council Chair's Report

*By Stephen Clay, Chairman*

It has been an honor to serve on the council for the past year. The new town garage has opened and has been very helpful to not only the public works employees but also to the public. The town continues to work with area businesses and recreation clubs to make Lincoln a destination for everyone. Also, Lincoln was honored as a business friendly town by the State of Maine.

This year we said goodbye to long time Town employee, Lisa Goodwin. Lisa worked hard for the Town of Lincoln during her many years of service. We wish Lisa the best in the future! The Town Council hired Bill Reed as our new town manager. Bill comes to us from Veazie. Good luck Bill!

The Town Council is always working hard to make sure the town gets the most it can out of each dollar that is spent. Each spring, our Department Managers and Budget Committee, made up of local residents, meets to prepare the proposed budget document. From there, the Town Council reviews, recommends and approves the final budget.

Again it was an honor to serve on the council for the past year and look forward to another year.



## **Town Clerk / Office Manager and Registrar of Voters Report**

By Shelly J. Crosby, Town Clerk/Office Manager/Registrar

Since being appointed to this position on September 20, 2010, it has been my pleasure to serve the community as your Town Clerk. In order to accomplish this, I have five dedicated employees that assist me in accomplishing the administrative and clerical duties of the municipality. Our front office staff includes: Deputy Town Clerk Diana Hill, Tax Collector Tracie York, Deputy Treasurer Melissa Quintela and Part-Time Assistant Clerks, Pat Cole and June Grey. One of our many goals is to provide service that is helpful, timely and friendly. Appreciation is expressed to each of the ladies for their assistance with meeting this goal!

There have been several changes that have kept our office in a constant state of change during this past fiscal year. The digital LCD screen and computer that was generously donated by *Motorbrain Consulting* and *Wal-Mart* continues to be a daily topic of conversation among our residents. Our Town of Lincoln website was updated and got a complete revised format. Also, the software conversion to TRIO Software Systems streamlined our services, making customer transactions quicker and easier. Lastly, the office went *live* with the new state Electronic Death Notification System which processes death certificates, but was not without hiccups due to software issues statewide.

This spring we also experienced the changing of administration with the selection of a new Town Manager, William Reed who succeeded Interim Town Manager, William Lawrence following longtime employee, Lisa J. Goodwin's departure to become Bangor's new City Clerk!

### ***Town Council Highlights...***

While providing clerical support to the Town Council, the Town Clerk is responsible for preparing the agenda and then recording the actions taken by the Town Council into the Town record. During the past year, the Town Council held 12 regular meetings and 11 special meetings. Following the November 2011 Election, Stephen Clay was nominated to serve as the Chair with Roderick as the Vice Chair. During this meeting, the Council did recognize Samuel Clay for his years of dedicated service. The following ordinance amendments and some municipal highlights that were acted upon by the Council include:

- Amended Land Use Code §1311.4 (IV) A.3.
- Amended the Schedule of Fees – Rec Programs / Demolition Permits
- Amended the General Assistance Appendices A-F
- Ratified the Police Union Contract with Teamsters Union Local #340
- Successfully completed the Proposed Public Works Garage Building Project financing with the Maine Bond Bank. Project Cost: \$1,144,684 which allowed that building to be constructed and an open house was held January 9, 2012.
- Enacted the Property Assessed Clean Energy (PACE) Ordinance  
Added the following 911 streets: Town Way, Scale St., Camden Drive, Buena Vista Drive, Dam Road, Ski Road and Aiken Drive.
- Finalized the draft FY2013 budget process with approved departments and capital budget on June 11<sup>th</sup> totaling \$5,317,789.

# Town of Lincoln ~ Annual Report

## Fiscal Year 2012

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### ***Elections...***

This office is responsible for registering voters, maintaining the online Central Voting Registration System (CVR), conducting absentee balloting and running the polls on Election Day. As of June 30, 2012, Lincoln maintained 3155 registered voters as follows: *Democrats 876, Green Independent 75, Republican 1113 and Unenrolled 1090*. One of the heated debates this year included the *People's Veto* which would have changed Election Laws to prohibit same day registration and require photo ID at the polls. Lincoln Residents supported the measure to reject this question by 151 votes along with the rest of the State of Maine. As a result, Election law remained as had been previously written and Maine residents could still register on Election Day.



| Election Type                       | Election Date    | # of Voters casting Ballots |
|-------------------------------------|------------------|-----------------------------|
| State and Municipal Election        | November 8, 2011 | 1312                        |
| State Primary – RSU No. 67 Election | June 12, 2012    | 547                         |

In the State and Municipal Election held in November the following residents were elected to serve their community by their neighbors;

**Town Council:** Stephen Clay and Michael Ireland

**RSU No. 67 School Board:** Debra McIntyre, David Shannon, Debra Tardy and Jim Sutherland.

**Sanitary District:** Roberta Dickenson and Mark Babin

I have observed in a short time that the Election workers who work *behind the scenes* are an essential part of conducting a thorough Election compliant with the Maine Statutes. It has been a pleasure working with them and I appreciate their dedication to running a solid Election.

### ***General Licensing... Did you know?***

A variety of licenses, registrations and permits are available at this office including hunting and fishing licenses, business licenses, dog licenses, recreational vehicles, snowmobiles, boats, and vehicle registrations. Demolition permits and trash passes are also processed.

| License / Permits Issued           | FY08 | FY09 | FY10 | FY11 | FY12 |
|------------------------------------|------|------|------|------|------|
| Bottle Club Registration Approvals | 1    | 1    | 1    | 1    | 1    |
| Civic Organization Approvals       | n/a  | n/a  | n/a  | 1    | 3    |
| Off Premise Catering               | n/a  | n/a  | n/a  | 7    | 3    |
| Liquor Licenses                    | 6    | 7    | 6    | 8    | 7    |
| Games of Chance Licenses           | 2    | 2    | 2    | 2    | 3    |
| Junkyard / Recycle Permits         | 2    | 2    | 0    | 1    | 1    |
| Pawnbroker Licenses                | n/a  | n/a  | 1    | 1    | 1    |
| Special Amusement Permits          | 2    | 6    | 6    | 4    | 4    |
| Vendor Licenses                    | 26   | 31   | 19   | 15   | 12   |
| Victualer Licenses                 | 33   | 35   | 35   | 36   | 30   |
| Video/Pinball/Billiards Licenses   | 1    | 2    | 1    | 1    | 1    |
| *Trash Passes – Transfer Station   | 2914 | 2735 | 2854 | 2680 | 3027 |
| Demo Permits                       | n/a  | n/a  | n/a  | 221  | 723  |

# Town of Lincoln ~ Annual Report

## Fiscal Year 2012

| General Registrations Processed        | FY06 | FY07 | FY08 | FY09 | FY10 | FY11 | FY12 |
|--|------|------|------|------|------|------|------|
| Motor Vehicle                          | 6446 | 5830 | 6625 | 6513 | 6341 | 5801 | 6446 |
| Resident Boats                         | 722  | 712  | 577  | 743  | 498  | 700  | 790  |
| Documented Boats per Coast Guard       | n/a  | n/a  | n/a  | 7    | 5    | 5    | 2    |
| Snowmobiles                            | 468  | 342  | 660  | 757  | 616  | 560  | 480  |
| ATV's                                  | 670  | 629  | 463  | 672  | 672  | 642  | 438  |
| Resident Milfoil – <i>Now Included</i> | 720  | 710  | 123  | n/a  | n/a  | n/a  | n/a  |
| Non-Res. Milfoil                       | 25   | 25   | 16   | 17   | 29   | 25   | 22   |
| Hunting / Fishing Licenses             | 1398 | 1252 | 1267 | 1106 | 1092 | 920  | 1025 |

**Dog Licenses** - According to state law a dog or kennel cannot be kept without being licensed with the clerk's office of residency annually before December 31st. Annual dog licensing begins in mid-October and our office hosts two Rabies Clinics with Chester Animal Clinic to help residents be compliant.

| Dog Licensing                 | FY08       | FY09       | FY10       | FY11       | FY12        |
|-------------------------------|------------|------------|------------|------------|-------------|
| Able to produce young         | 242        | 243        | 230        | 241        | 274         |
| Neutered/Spayed               | 600        | 647        | 668        | 732        | 716         |
| Kennel                        | 13         | 6          | 4          | 2          | 5           |
| Replacements                  | 5          | 4          | 5          | 5          | 3           |
| Transfers from another Town.  | 0          | 2          | 0          | 0          | 3           |
| Guide/ Police/ Service Animal | 0          | 0          | 0          | 1          | 4           |
| <b>Total</b>                  | <b>860</b> | <b>902</b> | <b>907</b> | <b>974</b> | <b>1005</b> |



**Vital Records** - The Clerk's office is responsible for recording vital records for the State of Maine and is also the keeper of records dating back to the 1800's. Customers are able to request any record on file that they have a valid interest or relationship to the record as set by the law. Along processing marriage certificates, this office also registered the following births and deaths during the fiscal year as depicted below:

| Document Types requested by Customers | FY11 | FY12 |
|---------------------------------------|------|------|
| Certified Birth                       | 687  | 773  |
| Certified Marriage                    | 81   | 92   |
| Certified Death                       | 342  | 415  |
| Burial Transit Permits                | 156  | 199  |
| Marriage Intentions                   | 32   | 38   |

| BIRTHS       | Residents Born in Lincoln | Residents Born In Other Towns | Non-Residents Born in Lincoln | DEATHS       | Residents Died in Lincoln | Residents Died In Other Towns | Non-Residents Died in Lincoln |
|--------------|---------------------------|-------------------------------|-------------------------------|--------------|---------------------------|-------------------------------|-------------------------------|
| Male         | 17                        | 11                            | 30                            | Male         | 29                        | 6                             | 21                            |
| Female       | 20                        | 12                            | 33                            | Female       | 22                        | 4                             | 28                            |
| <b>Total</b> | <b>37</b>                 | <b>23</b>                     | <b>63</b>                     | <b>Total</b> | <b>51</b>                 | <b>10</b>                     | <b>49</b>                     |

## Town of Lincoln ~ Annual Report

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**Cemeteries / Burials** – One of the filing systems that we maintain is the burials and sales of cemetery plots. Once paid and recorded on the maps, we then issue the lot conveyances for the Town's cemeteries. One of the many ways that we track all of these entries is by recording the locations of plots *per* cemetery, perpetual care sales and the opening and closing of lots when a resident passes away. To confirm information, we collaborate with the Cemetery, Parks & Recreation Department and area funeral homes. For FY2012, the above totals were calculated. Going forward, the Town has purchased a cemetery mapping software system which will contain all the information in one location per lot.

| Type of Sale / Process      | FY12               |
|-----------------------------|--------------------|
| Perpetual Care Fees         | \$1,900.00         |
| Opening of 51 Cemetery Lots | \$9,380.00         |
| 15 Lot Sales                | \$1,050.00         |
| <b>Total</b>                | <b>\$12,330.00</b> |

### **Taxes**

Tax Collector, Tracie York, reports that for FY12 a total of 8978 property tax receipts were processed. The totals collected in each category are reflected to the right.

| Excise Tax             | FY11                   | FY12                  |
|------------------------|------------------------|-----------------------|
| Vehicle Excise         | \$ 727,955.52          | \$751,531.75          |
| Boat Excise            | \$ 9,382.00            | \$11,621.10           |
| Documented Boat Excise | \$84.60                | \$163.10              |
| Aircraft Excise        | \$ 1,554.40            | \$2,277.08            |
| Property Tax           | \$ 6,502,722.39        | \$7,283,947.37        |
| <b>Total</b>           | <b>\$ 7,241,698.91</b> | <b>\$8,049,540.40</b> |



***Our Mission: To assist each customer in a friendly, effective way!***

# Town of Lincoln ~ Annual Report

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### Cemetery Trust Fund Report

The following individuals have paid into the Cemetery Trust Fund for perpetual care of their cemetery lots. The dollar amount beside the name represents what was paid.

|                            |            |                                  |          |
|----------------------------|------------|----------------------------------|----------|
| Abbott, R. D.              | \$100.00   | Beathem, Charles J.              | \$100.00 |
| Achorn, George S. & Bessie | \$100.00   | Beathem, Leo L. & Daisy L.       | \$100.00 |
| Adams, Edwin               | \$100.00   | Beaulieu, Reo & Anne             | \$100.00 |
| Adams, James & Asa Straw   | \$100.00   | Berry, Harley J. Jr.             | \$100.00 |
| Adams, Kay                 | \$450.00   | Berry, Ralph                     | \$150.00 |
| Adams, Norman              | \$300.00   | Black, Emily J.                  | \$50.00  |
| Adams, Norman              | \$500.00   | Blood, George & Phyllis          | \$75.00  |
| Aiken, Phyllis             | \$300.00   | Bonney, Harden                   | \$100.00 |
| Albert, George             | \$150.00   | Boober, Edward P.                | \$100.00 |
| Albert, Richard & Mary L.  | \$100.00   | Boone, Donna & Chris             | \$150.00 |
| Aldworth, Joe              | \$75.00    | Boone, Ronald & Lillian          | \$100.00 |
| Allen, Benjamin            | \$200.00   | Booth, Dolores                   | \$50.00  |
| Allen, Charles Clayton     | \$200.00   | Boss, Doris                      | \$450.00 |
| Ames, Lowell F.            | \$100.00   | Bowers, Freemand L.              | \$100.00 |
| Annis, Frank H.            | \$100.00   | Bowers, Leroy                    | \$100.00 |
| Archer, Frank P.           | \$100.00   | Bowker, Arthur L.                | \$100.00 |
| Archer, J.                 | \$100.00   | Boyce, Milladge & Etta           | \$200.00 |
| Armstrong, Anna            | \$50.00    | Boyington, Donna                 | \$225.00 |
| Arnold, Christine          | \$75.00    | Boyington, Jean                  | \$75.00  |
| Averill, David             | \$200.00   | Boyko, Tichon                    | \$200.00 |
| Averill, George G.         | \$2,000.00 | Bradstreet, Taylor               | \$200.00 |
| Ayer, Nash                 | \$100.00   | Bridges, Richard                 | \$75.00  |
| Babineau, Vetel            | \$100.00   | Briola, Peter & Helen M.         | \$250.00 |
| Bailey, Bertrand L.        | \$100.00   | Broderick, Fay                   | \$525.00 |
| Bailey, Elmer H.           | \$100.00   | Bruce, Evan E.                   | \$100.00 |
| Bailey, Hirman R.          | \$100.00   | Bruce, Homer & Daisy             | \$200.00 |
| Ball, Dr. Henry W.         | \$100.00   | Bryant, Leonard B.               | \$100.00 |
| Ballantyne, Daniel         | \$100.00   | Buck, L.A.                       | \$200.00 |
| Ballantyne, Kingsley       | \$100.00   | Burke, John William              | \$100.00 |
| Ballard, Jeff              | \$75.00    | Burland, J.                      | \$200.00 |
| Banfield, Leonard D.       | \$100.00   | Burridge, Robert                 | \$75.00  |
| Banfield, Theophilus       | \$100.00   | Burrill, Barbara                 | \$450.00 |
| Bard, Wilfred              | \$300.00   | Burrill, Dale                    | \$282.60 |
| Barker, Henry              | \$75.00    | Burrill, Oliver D.               | \$200.00 |
| Barkowsky, Elizabeth       | \$75.00    | Burrill, Stephen & Family        | \$282.60 |
| Barkowsky, Jacob           | \$100.00   | Burton, Isaac S.                 | \$200.00 |
| Barkowsky, Stanley J.      | \$100.00   | Buswell, Leonard L.              | \$100.00 |
| Batchelder, Charles        | \$100.00   | Butterfield, Albert              | \$100.00 |
| Batchelder, Mandrel        | \$100.00   | Butterfield, David               | \$75.00  |
| Batchelder, Nancy          | \$150.00   | Butterfield, Rodney H. & Shirley | \$375.00 |
| Beach, John                | \$100.00   | Butters, Robert & Dorothea       | \$100.00 |
| Beal, Walter               | \$100.00   | Buzzell, Fred V.                 | \$100.00 |
| Beaney, Emma L.            | \$100.00   | Buzzell, Stanley L. & Edna R.    | \$100.00 |
| Bearce, Clayton            | \$75.00    | Campbell, Ronald E.              | \$200.00 |
| Bearce, Margaret           | \$75.00    | Carll, Lowell & Ruth             | \$300.00 |



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|                              |          |                               |          |
|------------------------------|----------|-------------------------------|----------|
| Carlow, Clifton              | \$150.00 | Corro, George A.              | \$100.00 |
| Carlow, Elaine               | \$150.00 | Corro, Henry M.               | \$100.00 |
| Carlow, Roger                | \$300.00 | Corro, Joseph D.              | \$100.00 |
| Carney, Doris                | \$375.00 | Corro, Marlene                | \$225.00 |
| Carney, Peter H. Jr.         | \$100.00 | Corro, Paul                   | \$100.00 |
| Carr, Royal and Dora         | \$150.00 | Corro, Thomas & Eli           | \$50.00  |
| Carpenter, Carl              | \$100.00 | Cota, George E.               | \$100.00 |
| Carter, Loreta               | \$100.00 | Craft, Mark A.                | \$100.00 |
| Casey, Charles               | \$300.00 | Craft, Ralph                  | \$100.00 |
| Chamberlain, Dolores         | \$150.00 | Cressey, Margaret             | \$150.00 |
| Chandler, Brenda             | \$225.00 | Crocker, Alfred & Shirley     | \$75.00  |
| Chesley, Melvin & Joyce      | \$100.00 | Crockett, C.A.                | \$100.00 |
| Chesley, Oliver H.           | \$100.00 | Cummings, David               | \$75.00  |
| Chessie, Fearman             | \$100.00 | Cummings, Marlin & Leona      | \$100.00 |
| Chubbuck, Fred & Adelaide    | \$100.00 | Currier, Lawrence & Doris     | \$100.00 |
| Cimpher, Charles             | \$100.00 | Currier, Louise               | \$100.00 |
| Clapp, William L.            | \$100.00 | Curry, George                 | \$250.00 |
| Clark, Richard B. & Carolyn  | \$200.00 | Curtis, Calvin C.             | \$100.00 |
| Clark,, William C. & Eliza   | \$200.00 | Curtis, George R.             | \$100.00 |
| Clay, Alfred A.              | \$100.00 | Curtis, Harvey                | \$100.00 |
| Clay, Asa G.                 | \$100.00 | Curtis, Newton                | \$150.00 |
| Clay, Asa G. Jr.             | \$150.00 | Curtis, Richard               | \$75.00  |
| Clay, Charles W. & Adella D. | \$200.00 | Cutler, Charles E.            | \$100.00 |
| Clay, Daniel P.              | \$100.00 | Cutler, James R.              | \$100.00 |
| Clay, Elmer A.               | \$100.00 | Cutler, Moody D.              | \$100.00 |
| Clay, Luther                 | \$100.00 | Daigle, Ivan                  | \$100.00 |
| Clay, Madeline               | \$150.00 | Daigle, Rene                  | \$100.00 |
| Clay, Reginald & Madeline    | \$100.00 | Darr, Thomas                  | \$300.00 |
| Clay, Richard                | \$150.00 | Daszkiewicz, Jennifer         | \$150.00 |
| Clay, Samuel H.              | \$100.00 | Daub, Elisabeth               | \$75.00  |
| Clay, Virgil A.              | \$100.00 | Dauphinee, Robert B.          | \$100.00 |
| Clayton, Walter              | \$100.00 | Davis, Betty                  | \$100.00 |
| Cliff, Lot                   | \$200.00 | Davis, Daniel F.              | \$200.00 |
| Clifford, Diane              | \$150.00 | Davis, Judy                   | \$100.00 |
| Clifford, J. E. & Armand     | \$100.00 | Day, Harold & Sheila          | \$200.00 |
| Clifford, Melvin L.          | \$100.00 | DeBeck, Mary                  | \$75.00  |
| Clukey, Hetty E.             | \$100.00 | Delano, Eli                   | \$200.00 |
| Cobb, L. & McCafferty, D.    | \$75.00  | Delano, George S.             | \$100.00 |
| Cobb, Oliver & Dorothy       | \$100.00 | Delano, Randolph              | \$150.00 |
| Coburn, Walter & Mae         | \$100.00 | DeWitt, Charles E.            | \$100.00 |
| Coffin, Cyrus                | \$100.00 | DeWitt, Edgar                 | \$100.00 |
| Coffin, Fred & Addie         | \$100.00 | Dicker, Donald                | \$150.00 |
| Coffin, Leon M.              | \$100.00 | Dill, Delores                 | \$225.00 |
| Coffin, Norman & Doris       | \$100.00 | Dill, Donald                  | \$300.00 |
| Cole, Edwin R.               | \$100.00 | Dionne, Donald                | \$100.00 |
| Cole, Harlan                 | \$150.00 | Dolley, harvey                | \$100.00 |
| Cole, Robert                 | \$150.00 | Dooks, Seth                   | \$100.00 |
| Cole, Roger                  | \$225.00 | Dow, Ellery F. & Catherine L. | \$200.00 |
| Collier, Lawrence            | \$100.00 | Downard, Cecil                | \$150.00 |
| Collier, Ora L.              | \$100.00 | Downs, Elwood                 | \$300.00 |
| Colwell, Harvard E. & Hazel  | \$100.00 | Downs, Priscilla              | \$150.00 |
| Cooper, Margaret             | \$75.00  | Downs, Vinal                  | \$100.00 |
| Corro, Augustus              | \$100.00 | Drake, Diane                  | \$150.00 |

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|                              |          |                               |          |
|------------------------------|----------|-------------------------------|----------|
| Drake, George Ann            | \$50.00  | Fowler, Elsie                 | \$150.00 |
| Drake, Paul                  | \$50.00  | Fox, Jacqueline               | \$150.00 |
| Drew, Henry                  | \$100.00 | French, Clyde & Ellen         | \$100.00 |
| Drinkwater, Arnold           | \$150.00 | Furrough, William & Cora      | \$100.00 |
| Drinkwater, Reginald         | \$150.00 | Furrow, S. Andrew & Lena R.   | \$100.00 |
| Drinkwater, Roxanne          | \$75.00  | Furrow, Sandra                | \$150.00 |
| Dube, Richard                | \$150.00 | Furrow, Silas                 | \$100.00 |
| Dudley, Lloyd                | \$100.00 | Gaddis, Florence              | \$200.00 |
| Dyer, Mott                   | \$100.00 | Gagnon, Esther                | \$100.00 |
| Eager, Kelly                 | \$75.00  | Gagnon, Richard               | \$375.00 |
| Eddy, Ruby                   | \$75.00  | Gagnon, Richard               | \$75.00  |
| Eddy, Sonyo                  | \$75.00  | Ganner, Frederick & Katherine | \$100.00 |
| Edgecomb, Jane               | \$150.00 | Gardner, William              | \$600.00 |
| Edgecomb, Orin Perley        | \$100.00 | Gemme, Barbara                | \$75.00  |
| Edwards, Ard                 | \$100.00 | Gemme, Joseph II              | \$75.00  |
| Edwards, Ariel & M. Joyce    | \$200.00 | Gemme, Paul & Mary Agnes      | \$100.00 |
| Edwards, Frederick A.        | \$100.00 | Gero, Robert & Mary           | \$150.00 |
| Edwards, George              | \$200.00 | Gerrish, Christine            | \$200.00 |
| Edwards, George L.           | \$100.00 | Gerry, Clayton                | \$75.00  |
| Edwards, Henry R.            | \$100.00 | Gerry, Floyd & Melba          | \$100.00 |
| Ellis, Carrie                | \$100.00 | Gerry, Phyllis                | \$75.00  |
| Emerson, Charles             | \$100.00 | Gillis, Fred                  | \$100.00 |
| Emerson, Elvie               | \$100.00 | Gilpatrick, Dorothea          | \$100.00 |
| Emery, Llewellyn             | \$100.00 | Gipson, Ralph E.              | \$100.00 |
| Fall, Fred L.                | \$200.00 | Glidden, Vaughn & Rena        | \$150.00 |
| Fall, Parker W.              | \$100.00 | Godbyr, Charlotte             | \$300.00 |
| Faloon, Claude & Bessie Dow  | \$200.00 | Goding, Charles & Jeanette    | \$100.00 |
| Faloon/Dow/Haynes            | \$50.00  | Goding, George                | \$150.00 |
| Farrington, Albert & June    | \$100.00 | Goodwin Family                | \$100.00 |
| Farrington, Annie O.         | \$100.00 | Goodwin, Brenda               | \$300.00 |
| Farrington, David A.         | \$100.00 | Goodwin, Clyde Jr.            | \$150.00 |
| Farrington, Sheldon & Helen  | \$100.00 | Goodwin, Glenna               | \$100.00 |
| Ferris, Patrick              | \$150.00 | Goodwin, Harry & Clara E.     | \$100.00 |
| Fickett, Carl & Dorothy      | \$100.00 | Goodwin, John                 | \$100.00 |
| Fisher, Ernest J.            | \$100.00 | Goodwin, Lisa                 | \$300.00 |
| Fiske & Flanders             | \$300.00 | Gordon, Duane                 | \$100.00 |
| Fitzgerald, Henry & Sadie    | \$100.00 | Gordon, Joan & lester         | \$75.00  |
| Fitzhugh, Brenda             | \$100.00 | Grattan, Wilfred A.           | \$100.00 |
| Fitzhugh, Stanley & hazel    | \$100.00 | Gray, Ronald                  | \$150.00 |
| Flanders, Ardie A.           | \$100.00 | Grey, Prescott Family of      | \$100.00 |
| Flanders, Darrell            | \$300.00 | Griffin, Lorita               | \$150.00 |
| Flanders, Earl D, & Isabelle | \$200.00 | Grindell, John E.             | \$100.00 |
| Flanders, Harry E.           | \$100.00 | Grindell, Nellie              | \$100.00 |
| Flanders, Lawrence H.        | \$100.00 | Gunning, William              | \$50.00  |
| Flanders, Roy J.             | \$100.00 | Haggas, John                  | \$100.00 |
| Fleming, Abbie               | \$100.00 | Hall, Frank R.                | \$100.00 |
| Fleming, James Allen         | \$100.00 | Hall, Jess D.                 | \$100.00 |
| Fleming, ora                 | \$100.00 | Hamilton, Hattie              | \$100.00 |
| Fleming, Paul L. & Ruth F.   | \$100.00 | Hamilton, Leslie H.           | \$100.00 |
| Fleming, Theodore            | \$100.00 | Hamilton, Willis              | \$100.00 |
| Flower, Pearl J.             | \$100.00 | Hamlin, Hugh & Althea         | \$200.00 |
| Fogg, Madeline G.            | \$450.00 | Hamm, Frederick & Nellie      | \$100.00 |

## Town of Lincoln ~ Annual Report

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|                              |          |                            |          |
|------------------------------|----------|----------------------------|----------|
| Hamm, Lyman M.               | \$100.00 | Johnson, George            | \$50.00  |
| Hanscom, Ira                 | \$100.00 | Johnson, Herman            | \$100.00 |
| Hanscom, Ivan A.             | \$100.00 | Johnson, Robert S. Jr.     | \$100.00 |
| Hanscom, Lewis & Glenace     | \$100.00 | Jones, Barbara             | \$150.00 |
| Harding, C. Harold           | \$200.00 | Jones, Billy & Ann         | \$200.00 |
| Harding, Clyde A.            | \$100.00 | Jordan, Lisa               | \$225.00 |
| Harn-Scott                   | \$200.00 | Jordan, Frank L.           | \$100.00 |
| Harriman, Claudette          | \$75.00  | Jordan, Norma              | \$150.00 |
| Harvey, James E. & Mertie A. | \$200.00 | Keith, Oziel               | \$50.00  |
| Haskell, Joey                | \$300.00 | Kelley, Fred J.            | \$300.00 |
| Hawkins, Deborah             | \$150.00 | Kelley, Robert F.          | \$100.00 |
| Hawkins, Viola               | \$100.00 | Kelley, W. A.              | \$100.00 |
| Hawlins, Eunie E.            | \$100.00 | Kelly, Geraldine           | \$75.00  |
| Haynes, A. G.                | \$100.00 | Kempton, Mae               | \$200.00 |
| Haynes, George Henry         | \$100.00 | Kenney, Frank & Edith      | \$100.00 |
| Haynes, Jane                 | \$150.00 | Kilbride, Kenneth J.       | \$100.00 |
| Haynes, Penny                | \$75.00  | Kimball, Charles E.        | \$100.00 |
| Heath, James                 | \$50.00  | Kimball, Charles W.        | \$100.00 |
| Helsor, Janice               | \$150.00 | King, Clayton              | \$100.00 |
| Hersey, Benjamin             | \$100.00 | King, Dale                 | \$750.00 |
| Hersey, Moses                | \$50.00  | King, Dale R.              | \$300.00 |
| Hesseltine, Maurice          | \$225.00 | King, Darrell              | \$100.00 |
| Hobbs, Roland E.             | \$100.00 | King, Eugene T.            | \$100.00 |
| Holmes, Harvard              | \$100.00 | King, Jeanette             | \$150.00 |
| Holmes, Walter W.            | \$100.00 | King, Joseph               | \$100.00 |
| Hook, Delia                  | \$100.00 | King, Rex E.               | \$100.00 |
| Hooke, Janet                 | \$25.00  | Kirk, Mildred W.           | \$100.00 |
| House, Elmore C.             | \$100.00 | Kneeland, Jerome & Addie   | \$100.00 |
| Howe, Leon S. & Genevieve    | \$100.00 | Knights, Clarence D.       | \$200.00 |
| Hurd, Douglas & Diana        | \$75.00  | Knights, Lewis & Irma      | \$250.00 |
| Hubbell, Patricia            | \$75.00  | Knights, Millie            | \$100.00 |
| Huntington, Ivan             | \$150.00 | Knowx, Everett & Doris     | \$150.00 |
| Hurd, Clyde                  | \$225.00 | Lancaster, Alma            | \$100.00 |
| Hurd, Darrell & Pearl        | \$100.00 | Lancaster, Everard         | \$100.00 |
| Hurd, Lorenzo                | \$100.00 | Lancaster, Linwood         | \$100.00 |
| Ireland, Amos                | \$100.00 | Lancaster, Linwood         | \$50.00  |
| Ireland, Arthur C.           | \$100.00 | Lancaster, Pitt            | \$100.00 |
| Ireland, Chandler            | \$150.00 | Lancaster, Shirley         | \$150.00 |
| Ireland, David               | \$150.00 | Lancaster, Vernon          | \$100.00 |
| Ireland, Earl                | \$225.00 | Landry, Ted                | \$300.00 |
| Ireland, Edwin               | \$100.00 | Lane, Elihu & Gladys Tobin | \$100.00 |
| Ireland, Howard              | \$100.00 | Lane, Jonathan L.          | \$100.00 |
| Ireland, Joel                | \$75.00  | Lane, Ralph & Beatrice     | \$100.00 |
| Ireland, Marscella & Michael | \$150.00 | Langley, Lorraine          | \$100.00 |
| Ireland, Obed W.             | \$100.00 | Langley, Shawn             | \$150.00 |
| Ireland, Wilbur O.           | \$100.00 | Larlee, Leon               | \$50.00  |
| Inzevma, Toby                | \$150.00 | Leavitt, Janet             | \$150.00 |
| James, Milton                | \$200.00 | Leavitt, Richard & Roberta | \$150.00 |
| James, Thomas William        | \$100.00 | Leen, Andrew P.            | \$100.00 |
| Jameson, James Martin        | \$100.00 | Leighton, George & Louise  | \$150.00 |
| Jewell, Milton               | \$200.00 | Leland, Carold             | \$100.00 |
| Jipson, Earl J. Sr.          | \$100.00 | Lemieux, Doris & Richard   | \$100.00 |
| Jipson, Wallace              | \$100.00 | Lewis, Herbert L.          | \$100.00 |

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|                               |          |                                 |          |
|-------------------------------|----------|---------------------------------|----------|
| Libby, Alvah & Josephine      | \$200.00 | McGill, Francis                 | \$300.00 |
| Libby, Earl S.                | \$100.00 | McGraw, Hugh A.                 | \$100.00 |
| Libby, Frank                  | \$100.00 | McIntyre, Joanne                | \$225.00 |
| Libby, Frank Rhoden           | \$100.00 | McIntyre, John & Mary E.        | \$100.00 |
| Libby, Jessie                 | \$100.00 | McIntyre, Mark                  | \$225.00 |
| Libby, Leroy                  | \$100.00 | McKay, Phillip & Mary           | \$150.00 |
| Libby, Lore C.                | \$100.00 | McKeene, I.S.                   | \$100.00 |
| Libby, Scott                  | \$75.00  | McKeever, Edward                | \$100.00 |
| Libby, Steven II              | \$150.00 | McLaughlin, Clifford            | \$150.00 |
| Lindquist, Ellen              | \$200.00 | McLaughlin, Fred F.             | \$100.00 |
| Lindsay, Angie M.             | \$100.00 | McLaughlin, James & Ruth        | \$150.00 |
| Lindsay, Henry                | \$100.00 | McLaughlin, Talbot & Annie      | \$100.00 |
| Linton, Frank R.              | \$100.00 | McMullen, Cedric                | \$200.00 |
| Linton, Leona Bell            | \$100.00 | McNamara, Dr. & Mrs. W. C.      | \$300.00 |
| Lloyd, William A.             | \$100.00 | Merrifield, Parker W.           | \$100.00 |
| Lombard, Glen B.              | \$100.00 | Merritt, William & Carolyn      | \$100.00 |
| Loomis, George E.             | \$100.00 | Merritt, William                | \$100.00 |
| Lovejoy, Stephen B.           | \$100.00 | Miller, A. S.                   | \$100.00 |
| Lovett, Paul & Sheila         | \$150.00 | Miller-Plummer                  | \$100.00 |
| Lovett, William H.            | \$100.00 | Milliard, Carmel                | \$75.00  |
| Lowe, Alonza                  | \$50.00  | Mills, George                   | \$50.00  |
| Lowe, Everett                 | \$100.00 | Mills, R. H.                    | \$100.00 |
| Lowe, Francis                 | \$50.00  | Milner, Shelda                  | \$225.00 |
| Lowe, Karen                   | \$100.00 | Mitton, Charles W.              | \$100.00 |
| Ludden, William               | \$100.00 | Monroe, Bernice                 | \$300.00 |
| Lynch, Owen                   | \$100.00 | Monroe, Kenneth                 | \$225.00 |
| Lyons, Ansel                  | \$100.00 | Monument Fund                   | \$100.00 |
| Lyons, Family of Irving       | \$200.00 | Moody, Ardine D.                | \$100.00 |
| Lyons, H. Herbert             | \$75.00  | Moody, Rosella & Preston        | \$150.00 |
| Lyons, Verna                  | \$100.00 | Moore, Atwood & Alice           | \$100.00 |
| MacEachern, Daniel            | \$75.00  | Moore, Imogene                  | \$300.00 |
| MacNevin, Charles             | \$100.00 | Moores, Lawrence W. & Angie     | \$100.00 |
| Mahar, Jamie                  | \$75.00  | Morin & Stanwood Lot            | \$100.00 |
| Martin, Geraldine             | \$100.00 | Murchison, Byron                | \$75.00  |
| Martin, Joseph                | \$300.00 | Murchison, David A. & Lottie E. | \$100.00 |
| Martin, Teddy                 | \$75.00  | Murchison, Reginald             | \$450.00 |
| Mathewson, Ronald             | \$150.00 | Murphy, Marilyn                 | \$225.00 |
| Maynard, Harry & Jolene       | \$375.00 | Mushero, Beatrice               | \$400.00 |
| McCafferty, Mark              | \$100.00 | Myrick, Tessie                  | \$75.00  |
| McCarthy, Paul & Louise       | \$100.00 | Nash, Beverly                   | \$75.00  |
| McComb, Ronald                | \$250.00 | Nash, Cherry                    | \$100.00 |
| McComb, Ronald                | \$150.00 | Neal, Kenneth & Florence        | \$75.00  |
| McCormick, Clifton & Kathleen | \$150.00 | Neal, Linwood & Carrie          | \$100.00 |
| McCormick, Lester & Pearl     | \$150.00 | Neal, Robert M.                 | \$100.00 |
| McCormick, Lois               | \$150.00 | Nelson, Anna M.                 | \$200.00 |
| McCracken, Samuel A.          | \$150.00 | Nelson, Chester                 | \$100.00 |
| McEwen, Scott                 | \$150.00 | Nelson, Jeremy                  | \$100.00 |
| McEwen, Scott                 | \$150.00 | Nelson, Richard                 | \$300.00 |
| McGaw, Bonnie                 | \$75.00  | Nichols, Alex B. & Gertrude d.  | \$100.00 |
| McGaw, Craig                  | \$75.00  | Nichols, Hartley A.             | \$100.00 |
| McGaw, Robert                 | \$50.00  | Nicholson-Page                  | \$100.00 |
| McGaw, Robert                 | \$75.00  | Noel, Daniel                    | \$100.00 |

## Town of Lincoln ~ Annual Report

### Fiscal Year 2012

|                               |          |                                   |          |
|-------------------------------|----------|-----------------------------------|----------|
| Numrych, George               | \$100.00 | Plourde Sandra                    | \$225.00 |
| Nute, Cloren                  | \$200.00 | Plourde, Henry                    | \$150.00 |
| Nute, F. E.                   | \$200.00 | Plumly, Charles F.                | \$75.00  |
| Nute, Paul & Geraldine        | \$300.00 | Plumly, D.S.                      | \$75.00  |
| Oakes, Samuel                 | \$100.00 | Pomeroy, Henry                    | \$300.00 |
| Ocana, Emilio                 | \$75.00  | Pond, Dale & Elizabeth            | \$100.00 |
| Oliver, Norman H. & Margaret  | \$150.00 | Pond, John                        | \$100.00 |
| Olsen, Donald & Pauline       | \$100.00 | Porter, Percy G.                  | \$100.00 |
| Osborn, Clark & Beverly       | \$150.00 | Porter, Wendell L.                | \$275.00 |
| Osborne, Charles              | \$50.00  | Potter, Daniel S.                 | \$100.00 |
| Page, Helen                   | \$100.00 | Power, Leonard J.                 | \$100.00 |
| Page, Irene Louise            | \$100.00 | Powers, Elizabeth                 | \$75.00  |
| Paradis, Albert               | \$75.00  | Pratt, Charles                    | \$100.00 |
| Paradis, Joseph               | \$50.00  | Pratt, Gordon                     | \$150.00 |
| Parson, Carey                 | \$100.00 | Praught, Kelley                   | \$400.00 |
| Pedley, Richard               | \$150.00 | Praught-Burr                      | \$300.00 |
| Pedley, Richard Y. & Marjorie | \$260.00 | Preston, Venus F.                 | \$100.00 |
| Pelkey, Brenda                | \$75.00  | Ramsdell, Samuel C.               | \$100.00 |
| Pelkey, Brenda                | \$100.00 | Rancourt, Bertand                 | \$150.00 |
| Pelkey, Brenda                | \$75.00  | Ranney, Jeannette                 | \$150.00 |
| Pelkey, Milford               | \$600.00 | Ranny, George S.                  | \$100.00 |
| Pelkey, Peter                 | \$100.00 | Reed, Benjamin F.                 | \$100.00 |
| Pelkey, Teddy                 | \$75.00  | Reed, George                      | \$100.00 |
| Perkins, Fred H. & Joan       | \$50.00  | Reed, Harry S.                    | \$100.00 |
| Perkins, Ralph                | \$50.00  | Reed, John H.                     | \$100.00 |
| Perry, George & Maria         | \$100.00 | Reed, Joseph                      | \$100.00 |
| Perry, Harley                 | \$450.00 | Reed, Samuel                      | \$100.00 |
| Perry-Jones                   | \$100.00 | Reed-Adams                        | \$100.00 |
| Pete, David                   | \$250.00 | Rich, Debbie                      | \$150.00 |
| Pete, Fred                    | \$200.00 | Richard, Basil R.                 | \$100.00 |
| Pete, Lloyd                   | \$150.00 | Richard, Laurence E. & Mildred C. | \$100.00 |
| Pete, Merton                  | \$150.00 | Richards, Peter                   | \$150.00 |
| Peterson, Clifford & Mattie   | \$100.00 | Richardson, Asa F.                | \$100.00 |
| Philbrook, Rhonda             | \$30.00  | Richardson, Ralph N.              | \$100.00 |
| Philbrook, Robert             | \$200.00 | Robbins, Bertram G.               | \$100.00 |
| Philips, James Milton         | \$100.00 | Roberts, Albert                   | \$100.00 |
| Phillips, Dolores             | \$150.00 | Roberts, Ellen F.                 | \$100.00 |
| Phillips, Durwood             | \$75.00  | Roberts, Frank W. & Grace E.      | \$100.00 |
| Phinney, Albert D.            | \$100.00 | Roberts, Grace                    | \$200.00 |
| Phinney, Hartwell A.          | \$100.00 | Roberts, Hattie                   | \$100.00 |
| Phinney, Merle                | \$50.00  | Robinson, Gertrude                | \$200.00 |
| Phinney, William              | \$100.00 | Rockawitz, Steve                  | \$100.00 |
| Pickering, Charles L.         | \$300.00 | Rooks, J.A.                       | \$100.00 |
| Pickering, James F.           | \$100.00 | Rummery, Sanford                  | \$100.00 |
| Pinkham, Edith M.             | \$100.00 | Runnels, Jason                    | \$100.00 |
| Pinkham, Elia H.              | \$100.00 | Russell, Cedric                   | \$100.00 |
| Pinkham, H. F.                | \$100.00 | Russell, Cedric                   | \$100.00 |
| Pinkham, H. L.                | \$100.00 | Ryder, Barbara                    | \$150.00 |
| Pinkham, Henry S. & Bertha    | \$100.00 | Ryder, Ephraim                    | \$100.00 |
| Pinkham, Meader               | \$100.00 | Ryder, Joshua & Nettie Ann        | \$75.00  |
| Pinkham, Susan                | \$350.00 | Saar, Albert                      | \$50.00  |
| Pinkham, W. E.                | \$100.00 | Sanborn, Charles H.               | \$100.00 |
| Pinkham, Winborn              | \$50.00  | Savage, Asa                       | \$100.00 |

# Town of Lincoln ~ Annual Report

## Fiscal Year 2012

|                                 |          |                                |          |
|---------------------------------|----------|--------------------------------|----------|
| Savage, Kenneth                 | \$100.00 | Taylor, Dr. E. S.              | \$75.00  |
| Savage, Linwood E. Sr.          | \$100.00 | Taylor, Vernon                 | \$75.00  |
| Sawyer, Herbert                 | \$100.00 | Taylor, Zenophon               | \$100.00 |
| Scott, Flora                    | \$50.00  | Tenney, James J.               | \$100.00 |
| Segee, Frank                    | \$100.00 | Thibodeau, Emery W. & Sevilla  | \$300.00 |
| Severance, Phyllis              | \$150.00 | Thibodeau, paul F. & Gloria M. | \$100.00 |
| Sewell, Burnham E. & Willa      | \$100.00 | Thomas, Helena                 | \$100.00 |
| Sibley, Eunice                  | \$225.00 | Thomas, Oscar                  | \$100.00 |
| Sibley, Zina & Maude            | \$150.00 | Thomas, Prince H.              | \$100.00 |
| Sleeper, Joe & Gail             | \$75.00  | Thompson, Alex                 | \$100.00 |
| Smart, David                    | \$225.00 | Thompson, Catherine            | \$100.00 |
| Smart, Lawrence III             | \$100.00 | Thompson, Fern                 | \$100.00 |
| Smart, Lawrence Jr.             | \$100.00 | Thompson, Frank H.             | \$100.00 |
| Smith                           | \$200.00 | Thompson, Galen                | \$75.00  |
| Smith, Anne                     | \$150.00 | Thompson, George B.            | \$100.00 |
| Smith, George & Jose H.         | \$250.00 | Thompson, Vernon & Claire      | \$100.00 |
| Smith, George & Juanita         | \$75.00  | Thornton, Benjamin H/Ethel     | \$100.00 |
| Smith, Harold E.                | \$100.00 | Thornton, John & Barbara       | \$150.00 |
| Smith, Harold Jr.               | \$75.00  | Thornton, Sylvia               | \$200.00 |
| Smith, Ivan & Katherine Sr.     | \$150.00 | Thurlow, Ruby                  | \$150.00 |
| Smith, Martin                   | \$150.00 | Thurlow, Vinton                | \$100.00 |
| Snow, Benjamin                  | \$100.00 | Tibbetts, Cecil                | \$300.00 |
| Snowman, Arnold                 | \$75.00  | Tibbetts, Christine            | \$100.00 |
| Soucy, Irene                    | \$75.00  | Tibbetts, Patty                | \$75.00  |
| Soucy, Theresa                  | \$150.00 | Tierney, Mary R.               | \$100.00 |
| Special                         | \$55.00  | Tilton, Leroy & Kyma           | \$100.00 |
| Spencer, Jonathan R.            | \$100.00 | Tolman, Blance                 | \$100.00 |
| Spencer, William H.             | \$100.00 | Trafton, Barbara               | \$150.00 |
| Springer, Roxanne               | \$75.00  | Treadwell, Fern                | \$100.00 |
| Sproul, Dana C.                 | \$100.00 | Tripp, Colleen                 | \$100.00 |
| Stanley, Darlene                | \$150.00 | Tripp-Richards                 | \$100.00 |
| Steeves, George                 | \$100.00 | Trott, Roger                   | \$75.00  |
| Stepinski, Charles              | \$100.00 | Trott, Ronald                  | \$75.00  |
| Stetson, J.B.                   | \$75.00  | Tuffley, Gail                  | \$150.00 |
| Stevens, E. W.                  | \$100.00 | Turner, Ray & Doris            | \$75.00  |
| Stevens, Harland & Grace        | \$150.00 | Umbro, Rita                    | \$150.00 |
| Stevens, Harry A.               | \$100.00 | VanAlstyne, Amanda             | \$75.00  |
| Stewart, Carl                   | \$200.00 | Veltman, Samuel H.             | \$100.00 |
| Stover, Susan                   | \$400.00 | Veysey, Glen N.                | \$75.00  |
| Stratton, Mavin Irene           | \$100.00 | Voisine, Julie                 | \$75.00  |
| Sturgeon, Edison & Una          | \$100.00 | Vose, Alfred E. & Marilyn E.   | \$150.00 |
| Sturgeon, Irene                 | \$100.00 | Vose, James                    | \$150.00 |
| Sturgeon, Joan K. & Lawrence D. | \$350.00 | Vose, Robert                   | \$75.00  |
| Sturgeon, Lawrence R.           | \$100.00 | Warren, Irving F. & Elizabeth  | \$100.00 |
| Sturgeon, Thodore M. & Vernice  | \$200.00 | Washburn, Jeraldine            | \$100.00 |
| Sutherland, Annabelle           | \$300.00 | Way, George F.                 | \$100.00 |
| Sutherland, Ray & Marilyn       | \$200.00 | Weatherbee, Edward A.          | \$100.00 |
| Swasey, Benjamin                | \$100.00 | Weatherbee, Francis E.         | \$100.00 |
| Swasey, Herbert                 | \$100.00 | Weatherbee, Horace W.          | \$100.00 |
| Sweet, Reginald                 | \$300.00 | Weatherbee, James B.           | \$100.00 |
| Swett-Falcon                    | \$100.00 | Weatherbee, John               | \$375.00 |
| Tardy, Carmeleine S.            | \$75.00  | Webster, Florence H.           | \$100.00 |



## Town of Lincoln ~ Annual Report

### Fiscal Year 2012

|                             |          |                               |                     |
|-----------------------------|----------|-------------------------------|---------------------|
| Webster, Kenneth & Florence | \$150.00 | Wilson, Hiram                 | \$100.00            |
| Welch, Jack                 | \$100.00 | Wilson, Rose & Carr, Clifford | \$75.00             |
| Wellington, Raymond C.      | \$100.00 | Wilson, Woodrow & Marion      | \$100.00            |
| Weymouth, Theresa           | \$100.00 | Windsor, Walter B. & Ruth A.  | \$100.00            |
| Whalen, Daniel M.           | \$100.00 | Wing, Earl                    | \$150.00            |
| Wheaton, Freese             | \$100.00 | Woodward, Mildred B.          | \$100.00            |
| Wheaton, Thomas D.          | \$100.00 | Worster, Myron                | \$75.00             |
| White, Artemus              | \$100.00 | Wotton, Diane                 | \$300.00            |
| White, Cecil                | \$50.00  | Wotton, Diane                 | \$150.00            |
| White, Claude               | \$100.00 | Wyman, Harold T.              | \$100.00            |
| Whiting, Fred               | \$100.00 | Wyman, Lewis & Ruth           | \$100.00            |
| Whitney, Daniel             | \$150.00 | Yelland, Francis              | \$100.00            |
| Whitney, Edward J.          | \$100.00 | Yelland, Francis & Edwin      | \$100.00            |
| Whitney, Henry              | \$100.00 | York, Donald                  | \$100.00            |
| Whitney, Van B.             | \$200.00 | Young, Leon                   | \$100.00            |
| Whitten, Albert I. & Helen  | \$200.00 | <b>Total Paid to Date</b>     | <b>\$101,760.20</b> |
| Whittier, Lewis             | \$150.00 |                               |                     |
| Wilson, Ella R.             | \$100.00 |                               |                     |



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### 2012 Taxes Receivable Report for Real Estate

| <b>Tax Payer Name</b>         | <b>Amt Due</b> |                             |          |
|-------------------------------|----------------|-----------------------------|----------|
| 460 Main Street Realty Trust  | 1,209.47       | Clifford Janice             | 4,434.74 |
| 8 Katahdin Ave. Realty Trust  | 959.24         | Clifford Janice M           | 2,383.20 |
| Alyea H Gene & Cheryl Kay     | 266.07         | Clifford Kenyon             | 282.01   |
| Andrews Patrick               | 39.72          | Coburn Michael              | 629.56   |
| Andrews Scott                 | 89.37          | Coburn, Jeremy Charles      | 1,193.59 |
| Antone Elaine W               | 388.26         | Cole Michael                | 230.38   |
| Archer Clifton C Jr           | 254.21         | Cole Michael                | 224.42   |
| Arris Robert E                | 89.85          | Cole Michael                | 1,501.42 |
| Avery Roger A                 | 3,650.27       | Cole Michael                | 983.07   |
| B & W Rental LLC              | 170.80         | Cole Properties LLC         | 2,794.30 |
| B & W Rentals LLC             | 1,717.89       | Cole Properties LLC         | 232.36   |
| B&W Rental LLC                | 117.17         | Cole Properties LLC         | 635.52   |
| B&W Rentals LLC               | 347.55         | Cole Properties LLC         | 742.76   |
| Balvin, Kevin M Sr            | 178.74         | Coyle Marion R              | 80.66    |
| Balvin, Kevin M Sr            | 845.04         | Crocker Gerald G            | 1,104.22 |
| Bank Of America Na            | 498.48         | Crocker Gerald G & Marc A   | 156.89   |
| Barkowsky Elizabeth Ann       | 562.04         | Crocker Kevin               | 1,143.93 |
| Basiel D. & Pickering Graylin | 263.14         | Crocker William G           | 1,189.61 |
| Bassett Charles L Jr &        | 291.94         | Curran Thomas               | 182.66   |
| Hiltenius                     |                | Daigle Waneta               | 847.03   |
| Belding Joseph &              | 1,183.66       | Davis Jennifer              | 234.35   |
| Bouchard Jason                | 1,187.63       | Dawson Allan                | 1,310.76 |
| Bourgoin Michael & Mary Jo    | 966.19         | Delano Freda                | 838.09   |
| Boyington Donna M             | 1,755.62       | Deloge Rickey Sr            | 541.51   |
| Bradeen Lloyd                 | 521.32         | Dennis Robert               | 198.60   |
| Bragdon Donna                 | 1.15           | Desrosiers Roger L          | 656.93   |
| Bragdon Donna F               | 2,297.80       | Dicenso Michael E           | 1,894.64 |
| Brasslett Warren              | 52.63          | Dickey Steven A             | 1,467.65 |
| Brasslett Warren              | 1,146.91       | Dill Dale G Jr              | 194.63   |
| Bridges Richard E             | 709.00         | Dill Delores A              | 294.79   |
| Britton Sherry L & John M     | 693.11         | Dill Duane E                | 1,408.07 |
| Brown Bruce                   | 839.95         | Dill Michael                | 639.49   |
| Brown Kenneth A               | 1,626.53       | Dill Robert L III           | 907.60   |
| Brown Nathaniel               | 430.96         | Dill Ryan &                 | 188.67   |
| Builders Of Buildings         | 338.61         | Dineen Patrick J & Gloria V | 826.18   |
| Burleigh Jesi-Rai D           | 308.82         | Dorr Danny R                | 1,703.99 |
| Burris Robert W               | 158.88         | Doucette Kimberly S         | 263.37   |
| Cabral Robert                 | 1,056.55       | Downeast Capital Inc        | 309.78   |
| Caldwell Leslie               | 57.59          | Downs David A               | 741.70   |
| Campbell Douglas Jr           | 1,538.15       | Drinkwater Arnold           | 389.26   |
| Carver David L &              | 508.41         | Drinkwater Roland & Peggy   | 1,392.19 |
| Cassidy Murray                | 101.29         | Dube Bonnie                 | 933.42   |
| Chase Stephen W               | 869.87         | Dures Kenneth               | 343.54   |
| Clark James E & Priscilla H   | 119.16         | Durfee Douglas IV           | 281.02   |
|                               |                | Dutton Nancy                | 402.89   |

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|                             |          |                                |          |
|-----------------------------|----------|--------------------------------|----------|
| Eager Kelly J               | 957.68   | Gulesian Charles A             | 623.60   |
| Edgecomb Victor A           | 800.30   | Hafford Leslie C               | 677.23   |
| Edwards George              | 243.68   | Haining Patrick C              | 691.13   |
| Edwards John S              | 304.74   | Haley, Ronald S                | 296.90   |
| Edwards Timothy             | 113.20   | Hamm Roger & Marie             | 577.93   |
| Edwards Timothy             | 663.32   | Hamm Roger & Marie             | 1,388.21 |
| Emery David                 | 88.37    | Hanscom James W & Phyllis E    | 425.00   |
| Emery David N               | 1,663.07 | Hanscom Sheila Ann             | 1,737.75 |
| Emery Stacy                 | 166.82   | Harriman Eric                  | 677.23   |
| Emery Stacy J               | 73.48    | Hartford Chad A & Diane M      | 1,143.94 |
| England Zane                | 419.05   | Hartford Cory &                | 2,359.37 |
| England Zane F              | 496.50   | Hartford Curt                  | 74.47    |
| English Beverly             | 3.04     | Hartford Curtis A Sr & Barbara | 1,970.11 |
| Epp Harry C                 | 2,132.96 | Hartwell Robert &              | 163.68   |
| Epp Harry C &               | 2,621.52 | Harville Thomas                | 293.93   |
| Equipment Leasing Assc. Inc | 4,367.21 | Harville Thomas                | 168.81   |
| Ewing Norman D II           | 182.71   | Hatt Donald                    | 297.90   |
| Ewing Norman II             | 206.54   | Henderson Garry E &            | 2.07     |
| Eyles Beth A & William      | 358.63   | Hesseltine Maurice             | 1,408.07 |
| Eyles Beth Ann              | 1,206.49 | Hohenstein William J           | 214.49   |
| Feero James H & Sharon M    | 1,306.79 | Holman Ronald C Jr             | 413.04   |
| Fish Alison R               | 102.54   | Holmes Dorothy                 | 961.22   |
| Fish John A                 | 110.45   | Holmes Dorothy S               | 274.07   |
| Flower Annie A Estate Of    | 1.18     | House Matthew A Jr             | 418.05   |
| Folnsbee, Eric J Et Al      | 1827.62  | Howe Gary                      | 1,178.95 |
| Fournier, Albert & Ann      | 150.94   | Hoxie Bethe                    | 1,181.95 |
| French Carla J              | 216.19   | Hurd Stewart W                 | 667.29   |
| French Susan Y              | 1,088.33 | Ireland Barbara F              | 301.87   |
| Furrow Addison H Jr         | 45.68    | Ireland Ernest O Jr &          | 240.30   |
| Furrow Addison Jr           | 2,387.17 | Gwendolyn E                    |          |
| Furrow Addison Jr           | 679.21   | Ireland Hermon H &             | 716.95   |
| Furrow Addison Jr           | 220.45   | Ireland Ralph R                | 679.21   |
| Furrow Addison Jr & Lane    | 198.60   | Irish Dennis E & Susan D       | 828.80   |
| Karen                       |          | Irish Patrick &                | 806.32   |
| Furrow Christopher          | 514.37   | Isenberg Lori A                | 1,966.14 |
| Gagain Linda                | 150.93   | Jacobs Barbara J               | 344.58   |
| Gates Alan B & Joan E       | 421.42   | Jandreau Annette               | 1,561.68 |
| Genest Robert P &           | 210.60   | Jasper William J &             | 79.44    |
| Gerrish Ernest &            | 876.82   | Jimmo Christina M              | 392.99   |
| Gifford Shawn A             | 428.98   | Jipson Helen M                 | 908.97   |
| Gill James A & Jacqueline M | 804.48   | Johnson Guy R & Debra A        | 116.18   |
| Glidden Kenneth L Jr        | 153.91   | Johnson Wade M                 | 1,245.22 |
| Goding Francine             | 2,452.71 | Jordan Dale O Sr               | 853.98   |
| Goding Sue Ann              | 3,020.71 | Jordan Trevor J &              | 899.91   |
| Gomm Brad P                 | 250.24   | Jordan Wade &                  | 494.51   |
| Goodwin Betty L             | 711.98   | Jordan Wade A &                | 119.16   |
| Goodwin Edwin               | 204.56   | Jordan Wade A &                | 258.18   |
| Goodwin Edwin C             | 376.34   | Kimball Barbara                | 392.23   |
| Gordon David                | 398.19   | Kimball Betty                  | 15.89    |
| Gulesian Charles            | 166.82   | Knight Christopher J           | 2,033.66 |

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|                               |          |                               |          |
|-------------------------------|----------|-------------------------------|----------|
| Knight Christopher J &        | 415.07   | Moreau James W                | 584.83   |
| Knight Christopher J &        | 1,352.47 | Morgan Maurice                | 726.88   |
| Krapf Suzanne H               | 683.18   | Mushero Arnold                | 79.19    |
| Krusas Keith A                | 162.85   | Mushero Kayla                 | 85.40    |
| Lagasse Denise                | 824.19   | Mushero Thomas                | 440.89   |
| Langley Gregory E & Sandra J  | 1,614.62 | Mushero Thomas Jr             | 59.58    |
| Langley, Jonathan             | 245.37   | Nelson Richard I              | 533.24   |
| Lapsley Michael J             | 885.76   | Niles Jeffrey F               | 1,454.60 |
| Lary Brian D                  | 89.70    | Niles Tammy M                 | 941.36   |
| Lawhorne Shara                | 2.60     | Nolette Roland                | 4.68     |
| Leavitt Martin G              | 158.88   | Noonan Robert W               | 315.77   |
| Leavitt Martin G              | 81.43    | O Connell Daniel              | 317.76   |
| Leblanc Gary J &              | 1,130.03 | Ocana Ted                     | 437.91   |
| Leighton David I              | 205.76   | Ocana Theodore                | 156.89   |
| Leland Kevin S                | 873.84   | Ocana Theodore                | 269.10   |
| Leland Kevin S                | 623.60   | Ocana Theodore                | 269.10   |
| Libby Brian K                 | 925.48   | O'connell Margaret            | 911.47   |
| Libby Patrick                 | 1,414.03 | Oliver Kent R                 | 875.83   |
| Libby Terrance & Jacqueline K | 1,696.04 | Olsen Melvin W & Terry L      | 284.00   |
| Libby Walter & Libby Ryan     | 1,580.86 | Osnoe Barbara D &             | 97.40    |
| Lovett, Paul                  | 1,229.48 | Page Owen L & Veda M          | 863.87   |
| Lowe Everett G Jr             | 822.20   | Pater, Joseph G               | 162.86   |
| Lowe Everett Jr & Christine   | 422.02   | Pelkey Gavin                  | 778.51   |
| Luce Thomas                   | 224.42   | Pelkey Philip D & Kathy J     | 1,600.72 |
| Lujan Arthur                  | 345.48   | Pelkey Yancey                 | 1,137.98 |
| Macdonald Cory J              | 275.52   | Pelkey Yancy                  | 158.88   |
| Macdonald Richard             | 7,205.21 | Pete David P                  | 127.10   |
| Maceachern Daniel             | 1,630.51 | Peterson Edwin Augustus Jr    | 68.51    |
| Maceachern Daniel             | 1,707.96 | Philbrook Rhonda              | 198.60   |
| Maceachern Daniel G           | 93.34    | Pickering Graylin             | 812.11   |
| Magos Steven                  | 243.28   | Pinkham Ronald W              | 993.99   |
| Mansur Joseph P               | 231.76   | Pitts Gregory                 | 208.59   |
| Maris Amanda                  | 506.43   | Pomeroy Henry A Jr, Estate Of | 558.07   |
| Martin Beth                   | 290.77   | Porter Glen                   | 238.32   |
| Mayer Michael L               | 842.06   | Porter Glen A                 | 1,624.55 |
| Mayo Vicki                    | 4.28     | Porter Glen A                 | 232.36   |
| Mcallister Willard & Norma    | 2,021.75 | Porter Glen A                 | 276.05   |
| Mcalpine Russell              | 734.82   | Powers Eugene & Elizabeth     | 196.61   |
| Mcghee Patricia               | 2,089.05 | Powers Mary Ellen; Roderick   | 215.61   |
| Mcgregor Dolores              | 941.36   | Michael                       |          |
| Mcintyre David B              | 188.67   | Preston Eric E                | 101.34   |
| Mcintyre Steven J & Susan     | 587.86   | Pyska Jeffrey M &             | 233.47   |
| Merrill Bruce F               | 1,082.37 | Radovic Albert &              | 341.13   |
| Michaud Louis R               | 935.41   | Raymond Robert & Lois         | 55.61    |
| Miller Terry &                | 6.19     | Remington Charles &           | 99.30    |
| Millett Cynthia               | 771.52   | Rich Roberta T & George E Jr  | 2,914.01 |
| Monteiro David A & Shirley A  | 268.11   | Richardson Michael H          | 179.73   |
| Moores Audrey W Revocable     | 1,596.74 | Rider James M & Christine R   | 1,330.62 |
| Trust                         |          | Robinson Douglas & Elizabeth  | 844.05   |

# Town of Lincoln ~ Annual Report

## Fiscal Year 2012

|                              |          |                             |                   |
|------------------------------|----------|-----------------------------|-------------------|
| Robinson Stephen             | 421.03   | Tolman Richard E Jr         | 257.18            |
| Robinson Stephen             | 671.27   | Tozier Jeffrey              | 599.77            |
| Robinson Stephen &           | 1,461.70 | Trafton Barbara K           | 227.39            |
| Russell Gifford R            | 444.86   | Trott John A                | 53.62             |
| Russell Mark &               | 446.85   | Troulis William &           | 200.59            |
| Ryder Ephraim Iii Trustee    | 436.92   | Troxell Timothy             | 468.69            |
| Ryder Ephraim Iii Trustee    | 2,428.88 | Vachon Jon & Vachon Aaron   | 94.61             |
| Ryder Ephraim Iii Trustee    | 446.85   | Vannah Larry E              | 265.07            |
| Ryscot Properties LLC        | 1,247.95 | Varney Terrence V           | 2,353.50          |
| Ryscott Properties           | 881.78   | Vermillion Stewart B        | 1,197.56          |
| Sasso Michael S              | 597.69   | Vose Heidi L                | 899.66            |
| Savage Dorothy               | 304.85   | Walcott Thomas D &          | 341.57            |
| Savage Ginny                 | 1,952.24 | Walker David A              | 69.51             |
| Savage William J             | 321.73   | Walker David A              | 1,255.15          |
| Schick Jeffrey E             | 1,463.68 | Walker David A & Marjorie A | 343.58            |
| Schick Jeffrey E & Barbara   | 814.26   | Walker David A & Marjorie A | 387.27            |
| Schmidt Douglas              | 1,320.69 | Walker David A & Marjorie A | 1,481.56          |
| Scott Mary                   | 1,968.13 | Wardwell Donna L            | 628.57            |
| Scott Mary H                 | 1,572.91 | Washburn Rodonna            | 223.73            |
| Severance Linwood III        | 111.22   | Weatherbee Blaine R         | 1,680.16          |
| Severance Marlene            | 403.11   | Welden Luther B & Kimberly  | 252.22            |
| Severance Phyllis O          | 155.90   | Welden Luther B & Kimberly  | 301.87            |
| Sico Albert A Jr             | 242.29   | Wescott Jeffrey A           | 109.35            |
| Smart Gary R                 | 1,303.81 | Weston Roxanne L            | 657.37            |
| Smart Quentin Ii             | 1,642.42 | Whalen Roberta S            | 925.47            |
| Smith Andrew                 | 506.43   | Whiting Kattie              | 133.06            |
| Smith Bart                   | 1,043.64 | Whitney Steven              | 778.51            |
| Smith Donald I               | 1,829.06 | Whitney Tanya               | 791.42            |
| Smith Russell                | 164.84   | Wilson Bobby G & Kathleen   | 286.11            |
| Solomon Gilbert              | 681.20   | Wilson Leo & Verna          | 569.98            |
| Soucy Daniel James Sr        | 99.30    | Wood Roseann E              | 51.64             |
| Soucy Kenneth Eugene         | 436.92   | Woodbury Kevin E Jr         | 95.28             |
| South Shore Enterprise Inc   | 806.32   | Worster Linda J             | 836.11            |
| Southard Shawn R             | 2,055.51 | Worster Ronald & Blanche    | 352.22            |
| Stanhope Sharon E            | 258.18   | Worster Sarah               | 231.52            |
| Steele Virginia              | 127.10   | Wotton Robert W             | 1,413.81          |
| Stevens Heather              | 49.65    | Zani John                   | 198.53            |
| Stoneton James C R           | 996.97   | Zhang Wen L                 | 802.34            |
| Sturgeon Thomas C            | 1,001.56 | <b>Total</b>                | <b>270,183.34</b> |
| Susen Sarah J                | 73.48    |                             |                   |
| Susen Sarah J                | 1,805.27 |                             |                   |
| Sutherland John & Lorelei    | 1,187.63 |                             |                   |
| Szegedy Stephen R            | 343.58   |                             |                   |
| Tardiff Tina                 | 7.83     |                             |                   |
| Theriault Travis             | 496.50   |                             |                   |
| Thibodeau Gloria M           | 623.02   |                             |                   |
| Thibodeau Richard P Heirs Of | 158.88   |                             |                   |
| Tibbetts Martin              | 135.05   |                             |                   |
| Tibbetts Martin              | 863.91   |                             |                   |
| Tolman Richard E Jr          | 55.61    |                             |                   |



**2012 Taxes Receivable Report for Personal Property**



| <b>Tax Payer Name</b>                | <b>Amount Due</b> |
|--------------------------------------|-------------------|
| AVG Acquisition Corp Inc             | 32.37             |
| Bard Al & Barbara                    | 49.65             |
| Brown Nathaniel                      | 45.68             |
| Clifford Janice                      | 602.95            |
| Davis Troy                           | 9.93              |
| Gulesian Charles                     | 29.79             |
| Jandreau Annette                     | 172.78            |
| Law Office Of Martha Novy Broderick  | 59.58             |
| Mcgraw David                         | 29.79             |
| Nicastro Frank                       | 82.75             |
| Penobscot Concrete Products          | 139.42            |
| PK Floats                            | 959.24            |
| Rich Roberta T & George E Jr         | 214.49            |
| Robinson Stephen & Rebecca           | 99.30             |
| Welch Franklin                       | 198.60            |
| Western Union Financial Services Inc | 11.92             |
| Worster Linda                        | 37.73             |
| <b>Total Due</b>                     | <b>\$2775.97</b>  |

# Town of Lincoln ~ Annual Report

## Fiscal Year 2012

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### Finance Department

*By Gilberte G. Mayo, Administrative Assistant/Treasurer*

This report highlights the responsibilities and projects included in the finance department, the general assistance department, the safety committee and other fund management projects.

**Mission: To establish trust through accountability, completeness, and thoroughness**

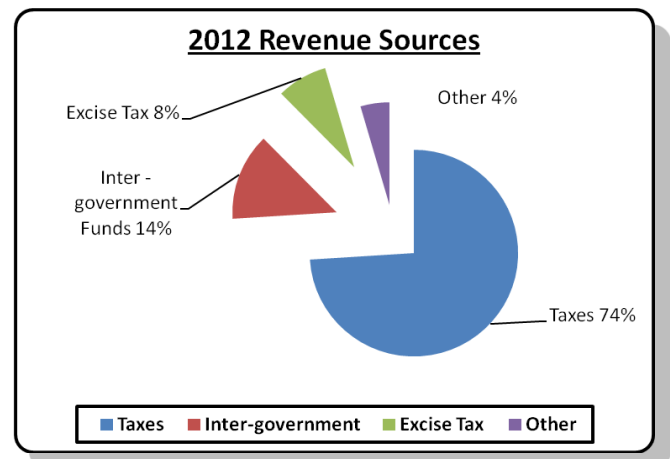
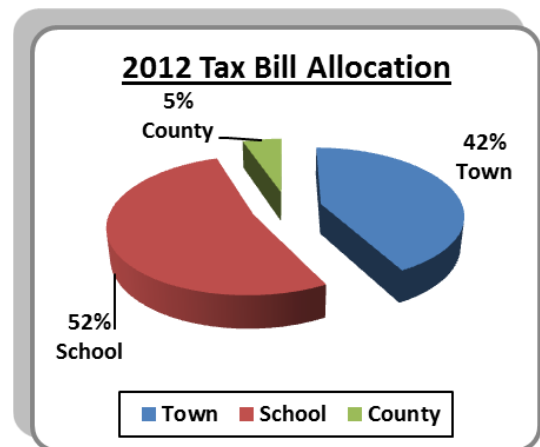
The chart to the right shows how every tax dollar you paid in 2012 is spent. Fifty-two cents (.52) is paid to RSU #67; forty-two cents (.42) stays with the Town for services; and five cents (.05) is paid to the County government for the jails, sheriff department, and other services.

In my capacity as Treasurer, I am responsible for recording and managing all financial transactions, including revenues, expenditures and managing cash investments and fixed assets. When you combine payments for invoices and payroll, **the Town of Lincoln injects slightly higher than \$11.8 million back into the local economy.** The Town has an ordinance that allows a 5% preference for all purchases made with local businesses.

Of all the revenues collected by the town, 14% or \$1,328,048 were intergovernmental fund revenues. Funds received from excise taxes equaled 8% or \$764,959. Collections for property taxes equaled 74% or \$7,210,640. All other categories or miscellaneous revenues totaled \$439,995 or 4%. Total revenues equaled \$9,743,643. Not surprising, the Town's cash flow chart shows that November and May are the two highest revenue months for the year (when taxes are due and usually paid).

As the Treasurer for the Town, I make payments for three scholarship funds that are awarded by school personnel to a deserving student. The Haskell Scholarship fund does not have enough funds to award a scholarship this year.

**Dr. & Mrs. George W. House Scholarship Fund:** This scholarship originated with a donation by Dr. & Mrs. George House first to help a student who is interested in going into the dentistry field and secondly to assist a student who is interested in nursing. The annual \$500 scholarship is given to a student who has been accepted into a college or university for dentistry or nursing and the scholarship will be given directly to the college. The scholarship this year was awarded to Devin Delaite.



## Town of Lincoln ~ Annual Report

### Fiscal Year 2012

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**Ella Somerville Foster Scholarship:** This scholarship originated with a donation by Mrs. Ella Somerville Foster to reward the highest ranking student at Mattanawcook Academy each year. The highest ranking student at Mattanawcook Academy is determined by the school officials and the cash payment is given at the Academic Awards night. An annual \$25.00 check is awarded to this student. The scholarship this year was awarded to Melissa Shaefer.

Allow me to share with you a few of the highlights of Fiscal Year 2012.

- As of the close of FY2012 the value of our fixed assets is \$8,573,356.59. This value is based on original cost of the fixed asset. New purchases this year included: new laptops for the elections, code officer, public works director and events coordinator and three new computers for various offices; 2011 Ford Crown Victoria cruiser; new radar for one cruiser; 2011 International dump truck and plow equipment; 2007 Allianz street sweeper; 2012 Dodge pickup for Public Works; 2007 Chevrolet pickup for Cemetery, Parks and Recreation; 2 Ex-Mark zero turn mowers; and the new Public Works Garage was completed this year. There were a number of items deleted including: one old cruiser, pickup truck from Cemetery, Parks and Recreation and three old riding mowers. This was the first year that the capital assets accounted for the roads, sidewalks, and parking lots of the Town under the GASB 34 accounting requirements.
- FY2010 Tax Lien Foreclosure process resulted in twelve properties that were foreclosed upon. Four of those property owners redeemed their property by signing land/building installment contracts or by paying off what was owed for all three tax years that were due. Two properties are in bankruptcy court proceedings which will stop the foreclosure process for now.
- Construction of the new Public Works Garage was completed. There is an outstanding balance owed to the general contractor (Nichols Construction LLC) at the close of the fiscal year and the performance bond has not been released.
- The Town has signed a contract with Constellation New Energy for electricity supply. The current contract cost is .0595 per kilowatt hour through December 2012. The standard offer rate is .0835169 per kilowatt hour. This equates to a savings of approximately \$2,000 annually for the accounts that are in the new contract.
- The following grants were received by the Town this fiscal year: MMA safety – cones and barricades; Project Canopy – trees for downtown; Maine Homeland Security – emergency generator for Ballard Hill; United Way for Eastern Maine – heating fuel assistance fund; and a second MMA Safety – man lift.
- As the manager of the unemployment benefits program, payments in the amount of \$6,382.94 were paid during calendar year 2011 in premiums to former employees as a direct reimbursement employer.
- Completed applications were submitted electronically to the FAA for narrow banding conversion for our radio frequencies for public safety and public works radios.



# Town of Lincoln ~ Annual Report

## Fiscal Year 2012

### General Assistance –

***Mission: This program is administered to find resources and offer a hand up, not a hand out.***

I manage the General Assistance program as regulated by the Maine Department of Health and Human Services. The Town of Lincoln receives 50% reimbursement from the State on every dollar spent under this program.

Both the Salvation Army and St. Mary's Regional Food Cupboard supplement the Town's General Assistance program. This year the Salvation Army delivered 150 coats to be distributed to the low-income children of our area. The coats were distributed through the Clothes Closet at the Penquis office. The Food cupboard volunteers also organized holiday assistance programs such as "Holiday Basket", "Toys for Tots" and "Angel Tree" – all very worthwhile programs for the low-income families of the area.

| <b>Lincoln farms</b> | <b>Contact Telephone</b> |
|----------------------|--------------------------|
| Ireland's Farm       | 794-8084                 |
| Stonewall Farms      | 794-3253                 |

Finally, this year I continue to spread the word about programs for seniors. Two such programs include the "Senior Camp" and "Maine Senior Farm Share" program. If you know of an elderly person who might benefit from these programs, or would like to know more information about either program, please call me at 794-3372 or email me at [treasurer@lincolnmaine.org](mailto:treasurer@lincolnmaine.org).

| <b>Program</b>          | <b>Residents Assisted</b> | <b>Dollars Spent</b> |
|-------------------------|---------------------------|----------------------|
| Heating Fuel Assistance | 34                        | \$4,907.80           |

The Heating Fuel Assistance Donation Fund was first established by the Town Council in February 2006. At first the fund was established to help those who didn't qualify for other heating fuel assistance. The chart shows the number of families assisted this year.

### Trust Funds:

The Town of Lincoln is very fortunate to have the Cobb and MacGregor Trust Funds. With both funds combined, the balance is slightly more than \$2.3 million. The Cobb Fund is used to offset the school's appropriation and the MacGregor Fund is specifically used for the Lincoln Memorial Library needs. To offset the FY2012 school budget assessment, the Town Council voted to withdraw \$100,000 from the Cobb Trust Fund. To offset the FY2012 Lincoln Memorial Library budget, the Town Council voted to withdraw \$8,000 from the MacGregor Fund.

| <b>Cobb &amp; MacGregor Funds</b> |                          |                     |                               |                    |
|-----------------------------------|--------------------------|---------------------|-------------------------------|--------------------|
| <b>Year</b>                       | <b>Cobb Fund Balance</b> | <b>Withdrawals</b>  | <b>MacGregor Fund Balance</b> | <b>Withdrawals</b> |
| <b>FY12</b>                       | <b>\$2,247,964.94</b>    | <b>\$100,000.00</b> | <b>\$84,537.40</b>            | <b>\$8,000.00</b>  |

Our account manager at Morgan Stanley/Smith Barney Inc. is Anthony Jesson. The two investment firms for FY12 are NWQ Inc. and Alliance Bernstein Strategic Balanced.

The Elizabeth Leadbetter Fund is another fund established for the Lincoln Memorial Library. Bank of America manages this fund. The Town receives quarterly dividends from Bank of America on the total interest earned annually. The Town received \$4,404.35 for regular dividends on this fund in FY2012.

**Safety Committee:**

***Mission: To ensure the safety and well-being of employees, property, and citizens making use of the town's facilities.***

I am the Chair of the Safety Committee. The Committee strives to make workplace safety a priority and to reduce workplace injuries, time loss and unnecessary work loss and injury expenses. Every department is required to participate. The Maine Municipal Association (MMA), our workers' compensation carrier, rewarded for decreasing the loss ratio for the Town by refunding \$7,336 as an insurance premium adjustment. Our experience mod is also decreasing and that translates to an even greater premium reductions.

As a means to highlight and encourage healthy lifestyles, the Wellness Programs pays for speakers and other healthy living activities for the employees throughout the year. The theory goes that healthier people have fewer health care problems, which helps to reduce health care costs. Healthy people also miss less work time due to illness. Through healthy living, insurance premiums should be kept at bay as well as work time losses due to sicknesses. The Town received \$1,021 in grant funding for our wellness program for fiscal year 2012. The Wellness Program Coordinators who manage this program are; Shelly Crosby, Melissa Quintela, Daniel Whittier and Cory Stratton.



**Photo: Waterfront Director, Sue Theriault prepares children for swimming lessons!**

# **Town of Lincoln ~ Annual Report**

## **Fiscal Year 2012**

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### **Assessing/Code Enforcement, Events and Passports Department**

*By Ruth E. Birtz, Assessor*

This Department is responsible for several functions in the Town of Lincoln. As Department Manager it is my responsibility to make sure all of these activities are performed in a professional manner and a valued service to the residents. This year marks the first year the Events and Passport functions have been in my department. Although challenging at times, I feel my staff and I have undertaken additional duties successfully. Additionally this office also administers E-911 addressing and is the Community Development Block Grant administrator for the Town of Lincoln. With all these transitions and responsibilities it has taken a cooperative and capable staff to be able to administer all of these governmental functions. This office has also met the goal of cross training. If any one of us is out of the office for an extended period we have been trained to handle their responsibilities. It has been a busy but productive year. I look forward to working on the new challenges and projects that will come in the upcoming years for the Town. This year I celebrated my twentieth year working for the Town of Lincoln.

Below are an overview and a summary of the primary challenges and accomplishments we obtained through the fiscal year. I would personally like to thank my staff: Amanda Woodard, Events Coordinator / Assessors Clerk / Passport Agent and Daniel Whittier, Code Enforcement Officer.

#### ***Assessing:***

- Software conversion from Northern Data to TRIO. This software will benefit this department by streamlining functions and making the department more efficient. This is an ongoing project due to the lack of training initially received on the software. Benefits of the program should be visible next fiscal year.
- Taxes were committed on September 12, 2011 with a total increase in valuation of \$35,639,584 and a mil rate of \$19.86. This was due to the new added valuation of the Rollins Wind project of \$42,226,900. The Business Equipment Exemption program reimbursement was reduced by 10% resulting in the net increase in valuation listed above.
- Valuations have been steadily contested this year due to the current economic conditions. Statistically, sales have decreased in Lincoln and marketing time has increased. The only types of homes that are currently tracking a decrease in market value are the older stock homes. Assessments are still below selling prices no value adjustments were warranted this year.
- The annual audit of the assessing records proved challenging. Initially it was felt that there was an error in the committed numbers. However a programming update failed to report 100% exempt equipment. This resulted in an additional \$15,000 for reimbursement from the State for the Business Equipment Exemption program. The quality rating declined this year from a 15 to a 19. I feel this will adjust as the economy improves.

#### ***Code Enforcement:***

- Dan Whittier was hired to replace former Code Enforcement Officer, Jerry Davis. Dan has obtained certification in Shoreland Zoning, Legal Issues, Land Use, and

Licensed Plumbing Inspector. He has obtained partial certification in the new Maine Uniform Building and Energy Code. Dan has a year from adoption of the code to become certified in MUBEC.

- With less than a month on the job, Dan was able to complete all tasks expected of the Code Enforcement Officer at the annual Homecoming.
- This year we had an abundance of concerns with livestock, mainly chickens, goats, and horses in the downtown area.
- Due to the number of foreclosures and abandoned properties, an inventory of vacant properties was completed. Routine inspections are preformed to monitor any safety concerns.
- A junkyard violation for Goding Estate was issued in the summer of 2011. Several attempts were made to gain compliance. It was cleaned up after the Town Council authorized the Town Attorney to send notice.
- Worked the Department of Environmental protection on several issues; shoreland zoning, oil spills and emissions issues at LMJ Enterprises.
- A total of \$23,893 was collected for calendar year 2011 permit revenues.
- The Planning Board issued site plan approval for the following new businesses; Golden Key Senior Center, Mikes Auto Repair II Neurology Associates of Eastern Maine Sleep Disorder Center, Hazelton's Auto, Ames Chiropractic, Twisted Sister, Whitetail Inn, Blue Ribbon Pet Supplies, X-Com Export Communications and McDonalds.
- Planning Board approved two subdivisions Celtic Shores and Upper Pond Subdivision
- A voluntary business inspection program was initiated.

### ***Community Events***

- The Homecoming theme was *Stars and Stripes*. The festivities went off without any issues this year due to the electrical and water upgrade in Veterans Memorial Square. This will also eliminate future cost for an electrician to hook up power before the events in the square. An electrician will still be required for stage setup for the bands in Cobb Field. A three year contract was signed for the fireworks to keep the cost down, and the show did not disappoint.
- New this year was the event Haunted Hill. This event ran every Friday and Saturday throughout the month of October. It also ran on Halloween night. The haunting was held at Ballard Hill and was staffed by volunteers. The Town Council gave the project \$2,500 in seed money. In total, 945 people visited Haunted Hill and door proceeds totaled \$4,014.00.
- Another new project this year was a joint advertising campaign with the Lincoln Lakes Regional Chamber of Commerce. Although the ads turned out great, interest from businesses was low due to the cost. In total seven businesses participated. This project is being reviewed to see if the Town will do it again.
- Breakfast with Santa and the Christmas Tree lighting was a huge success this year. John Trask donated the main Christmas tree for the square and Roger Coolong donated the tree for the gazebo. Entertainers this year was the MADE

## Town of Lincoln ~ Annual Report

### Fiscal Year 2012

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school of dance, Christmas stories by librarian, Elise Rideout, and the Fourth Grade Class singers directed by Miss Nancy Kincaid.

- Fundraisers held: Chuck Foster dances, Calendar raffle, Inland Fisheries and Wildlife courses, bike raffle, and advertising at the various events.
- As Events Coordinator networking opportunities such as EXPO and Lincoln Lakes Regional Chamber meeting were also attended.

#### *Economic Development Activities*

- Ribbon cutting for First Wind in July of 2011
- Snowmobile/ATV ad-hoc committee was formulated to come up with a solution to the Buckley Avenue trail issue. After months of work through Congressman Michael Michaud's office. Talks with Pan Am, owner of the railroad, met an impasse.
- Mapping for the sewer and water utility lines was completed and will be added to the web page as a layer on the GIS maps
- Comprehensive Plan was approved and found consistent by the State of Maine Planning Office. This finalized a project that had been ongoing since 1996.
- A Community Development Block Grant for Housing Rehabilitation in the amount of \$300,000 was awarded.
- Business Friendly Community designation was applied for and awarded in June. Lincoln was one of the first 9 communities to receive this designation from the Governor.
- Assisted with the FFA Grant for the airport on land acquisition
- Filed a letter of intent to file a Community Development Block Grant for LMJ Enterprises in the amount of \$200,000 to help remedy emission problems at the plant.

#### *Passports*

- Assumed responsibility for processing passports in April. Both Amanda and I received certification as a Passport Agents and process passports on an appointment basis. This has enabled the Town to retain this revenue. Due to Federal law changes, anyone who issues birth certificates could no longer process

Passports. This eliminated all of the Town of Lincoln current Passport Agents. I volunteered to offer this service so the Town would not lose the revenues.



**Photo: Hervey Clay was named the Grand Marshall for the FY2012 Homecoming Parade for his years of public service and volunteerism!**

## Police Department Report

*By William Lawrence, Police Chief*

The Lincoln Police Department continued to go through some transition during the fiscal year. Linda Patchell was hired as our new Animal Control Officer and has done an outstanding job. David Cram was promoted to Detective and has solved over 12 burglaries and several drug cases in this area. David has also been mentoring the younger officers in the report writing skills and criminal investigations. Brandy Alton was hired to replace David Cram's patrol position. Brandi was the first Lincoln officer to go through the new training program and will be attending the Maine Criminal Justice Program in August 2012.

Bath salts came onto the Lincoln Area around March of 2011 and we used a three prong approach to attack this issue. We educated the public, conducted enforcement action and offered treatment for those involved. I'm happy to report that we are not seeing current use of this dangerous drug in Lincoln at the time of this report. Officer Fucile held the second annual bicycle rodeo that has grown from 25 riders to 38 riders this year and received help from the Knights of Columbus that offered hot dogs, chips and soda for the riders. We have continued to develop relationships by speaking at the schools, businesses such as the Savings Bank of Maine and the Lincoln Maine Federal Credit Union annual dinner, and participated in the Spruce Run Domestic Violence awareness month in October.



We had made significant drug arrests this past year based on information that was developed that allowed us to write search warrants for residences in Lincoln. Detective Cram charged a Connecticut man who was residing at a Lee Road apartment for selling heroin and oxycodone in the Lincoln area and recovered several hundred dollars in cash. During the same period an Enfield Road resident was charged with possession of Bath Salts which was one of the first cases under the new Maine Law and a West Broadway resident for selling drugs. These houses are now vacant and one is for sale in our efforts to clean up the neighborhoods.

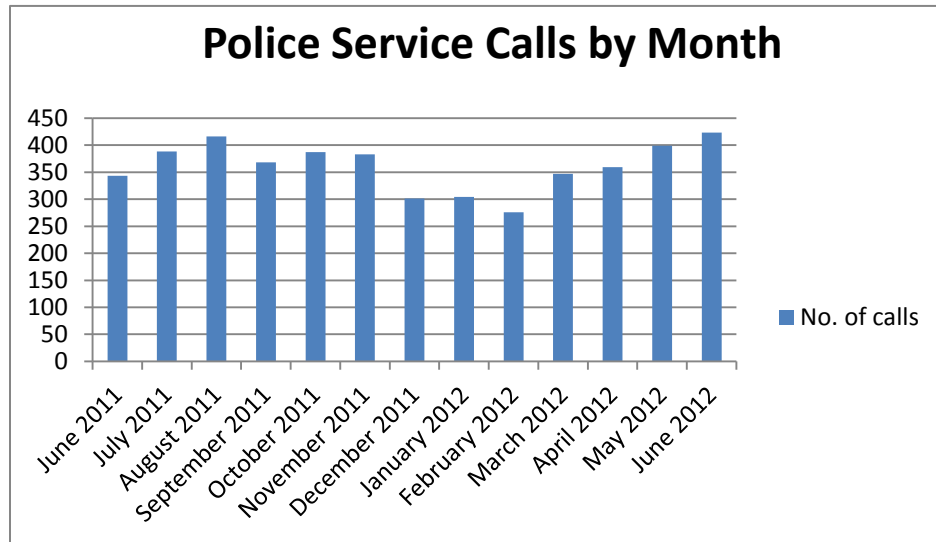
The police department was awarded several grants this past year such as the Bureau of Highway Safety Holiday Impairment Grant, Sprint for Life Drug Take Back Box and Teenage Party Patrol Grants. These grants have helped us increase our coverage and allowed overtime to address specific problems that had been identified by the department.

Officer John Walsh graduated from the Maine Criminal Justice Academy 6<sup>th</sup> out of 42 Cadets. Sgt. Glenn Graef has done a great job ensuring that the officers have received their training and get support they need to carry out their jobs. This was a

## Town of Lincoln ~ Annual Report

### Fiscal Year 2012

challenging year for Sgt. Graef to fill the schedules due to Officer Walsh and Officer Rice's military leave. There were times when 100 hours a week needed to be filled by reserve officers for several weeks in a row with no decrease in services to the Town. We will continue to grow in the next coming months to ensure that everyone has the best quality of life that can be offered in Lincoln. A special thanks to all the citizens who got involved in helping up make Lincoln a safer place to live.



As shown in the graph, the numbers of calls, summonses, arrests and accidents have all increased this past fiscal year compared to the previous 5 years. Throughout the transition period over the past few months shows the dedication of the current officers to continue to strive to better serve the community.

| Statistics        | 2007 | 2008 | 2009  | 2010  | 2011  | 2012  |
|-------------------|------|------|-------|-------|-------|-------|
| Service Calls     | 3098 | 3773 | 3,959 | 3,459 | 3,980 | 4,351 |
| M/V Citations     | 163  | 122  | 35    | 99    | 223   | 182   |
| OUI               | 25   | 21   | 27    | 24    | 27    | 28    |
| Arrests           | 105  | 223  | 278   | 267   | 347   | 366   |
| Summonses         |      |      |       |       |       |       |
| M/V Accidents     | 194  | 266  | 270   | 182   | 285   | 179   |
| Animal Complaints | 252  | 288  | 253   | 220   | 224   | 258   |

## Fire Department

*By Phillip Dawson Jr., Fire Chief*

As I start my seventh year being the Fire Chief for the Town of Lincoln, I'm pleased to report that the health of the department is good and continually improving. We continue to refine and/or adjust current and new programs to better meet the needs of the community. Following are a few highlights for FY12:



The fire department has been working with Lincoln Paper & Tissue on the liquid natural gas (LNG) project. To prepare, Engineer Ken Goslin and I accompanied two mill employees to the Massachusetts Fire Academy to receive necessary training with LNG. LP&T Coverage for FY12 included 93 training man-hours and 130 coverage man-hours for the Mill's maintenance period at a cost of \$3,338.10 and was reimbursed by LP&T.

The Fire Department hired Thomas Vachon as its newest member of the Department's Firefighter/Engineer staff. Tom reported for duty Monday, November 28<sup>th</sup> and filled the vacancy created by Shaughn Millett.

Homecoming events went well with no major incidents reported during the parade or fireworks. Penobscot Valley Hospital, neighboring Fire Departments and the Maine Warden Service assisted us throughout the weekend by providing equipment, personnel and boats to monitor safety around town and on the lake.

Firefighters have either visited or hosted station visits that included the Cub Scouts, Pre-Schools, Day Cares, Ella P. Burr students and Region III students with over 400 people impacted. Firefighters also visited S&S Transportation and MC Community Service to provide fire extinguisher training classes for their employees.

Firefighters began working with Code Enforcement Officer, Daniel Whittier to conduct business pre-fire planning inspections. This new program will evaluate and record building construction. These documents will aid firefighters should they have to respond to that location during an event.

On January 30<sup>th</sup> I provided NIMS (*National Incident Management System*) training to eight staff members which included Town Councilors. This training is not only mandatory for Municipalities but also meets the basic incident command standards of FEMA which makes the Town of Lincoln eligible for Federal and State grants.

In March, I received notification that the Lincoln Public Safety was awarded one base radio set, two new mobile radios (one each for FD and PD) and seven pagers. The value of this radio equipment is approximately \$5,650, all of which was provided by an unexpected grant generated through the Maine Emergency Management Agency and Penobscot County Emergency Management Agency.



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As a result on June 20<sup>th</sup>, all Town of Lincoln radios and pagers that are utilized by Public Works, Police and Fire Departments were converted to narrow-band operation. This procedure was conducted to meet the January 1, 2013 compliance deadline set by the Federal Communications Commission (FCC) who oversee and regulate all communications requiring FCC authorization throughout the nation. In total, Lincoln had approximately 70 communication devices converted at a cost of \$1,057.50.

This spring, Engineers David Slomieski and Cory Stratton completed the “*Train the Trainer*” EVOC course (*emergency vehicle operations*). This two day course teaches fire engineers how to provide EVOC training to apparatus drivers. This in-house certification program will make it easier to maintain compliance with the Department of Labor without having to go an outside provider. The total cost for the Lincoln Fire Department to implement this program cost \$490.39.

A prior program which was restored this year included the Explorer Program. Recent interest was generated with recruitment efforts made by Captain Bob Bean and Engineer Tom Vachon. Safety of these young people who participate is paramount and they are closely supervised by senior firefighters as a safety net.

The services you see listed below represent considerable time involvement and work by the Engineers to maintain at an efficient level. At present, these programs have been both progressive and well received. These services are available upon request and will be accommodated as quickly as possible and/or in accordance to your future needs.

| <b>Emergency Responses / Service Calls</b> |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Types of Calls</b>                      | <b>FY07</b> | <b>FY08</b> | <b>FY09</b> | <b>FY10</b> | <b>FY11</b> | <b>FY12</b> |
| Structure Fire                             | 10          | 16          | 15          | 10          | 12          | 11          |
| Fuel Leak / Fire                           | 9           | 19          | 17          | 10          | 12          | 5           |
| Vehicle Fire                               | 3           | 12          | 8           | 7           | 3           | 3           |
| Wildland Fire                              | 6           | 5           | 8           | 6           | 4           | 7           |
| Carbon Monoxide                            | 1           | 0           | 2           | 4           | 4           | 4           |
| Chimney Fire                               | 13          | 6           | 10          | 8           | 10          | 9           |
| Wire Down / Electrical                     | 24          | 20          | 31          | 16          | 35          | 20          |
| Motor Vehicle Accident                     | 67          | 47          | 43          | 29          | 32          | 29          |
| Ambulance Assist                           | 50          | 76          | 74          | 23          | 33          | 34          |
| Fire Alarm                                 | 32          | 16          | 22          | 24          | 25          | 22          |
| Aid Other Agency                           | 5           | 3           | 6           | 8           | 7           | 4           |
| Other                                      | 0           | 54          | 36          | 49          | 43          | 46          |
| Service Calls                              | 200         | 190         | 181         | 163         | 200         | 207         |
| <b>Total</b>                               | <b>412</b>  | <b>464</b>  | <b>453</b>  | <b>357</b>  | <b>420</b>  | <b>401</b>  |

## **Public Works Department**

*By David Lloyd, Director*

This marks my 19<sup>th</sup> year of service to the Town of Lincoln Public Works Department. I have served as Director of the department since August 15, 2001. It is with great pride that I submit to you the FY2012 Public Works annual report. The Lincoln Public Works Department consists of seven dedicated, full time employees and one Director. This Department is responsible for maintaining 69.75 miles of roadway as well as 7 municipal parking areas and about 5 miles of sidewalk throughout the Town of Lincoln. Although it would be impossible to report on every job that we completed as we receive over one hundred work request each year from residents, I thought I would share some of our more notable projects.



Each year this department receives over one hundred calls for work request from residents that are not scheduled into our annual work plan. Although some of these work requests may only require a few hours to address, other requests might require days of work that was not scheduled.

- This past winter consisted of about 16 snow/rain storms that this department needed to manage. Most of the snow storms that we received either started out as freezing rain or ended by leaving the area blanketed in a thick layer of ice.
- The Bedford Farm road was rebuilt by removing 18-24" of poor base gravel and replacing with 12-14" of good gravel and 6-8" of screened surfaced gravel. The cost of this project was reduced by utilizing the material that is discarded when screening our winter sand. This gravel (tailings) provides a solid base which restores the load carrying capacity of this roadway.
- The crew also made improvements to the Station Road in South Lincoln this year by replacing several culverts and removing the built up shoulders of the road prior to placing 2" of binder mix asphalt. This was the only gravel roadway in South Lincoln and we were noticing that it was no longer cost effective to maintain this as a gravel roadway with the current price of diesel fuel rising to near record price per gallon.
- The Airport Road received some much needed ditching and culvert replacement this year. This road was only a public easement up until 2010 when it became a public road. Over the years it was not feasible to invest public money into a road that we did not own, so the road was deteriorating at an accelerated rate. We have constructed ditches along the north side of the road to collect and channel the water to runoff areas. We have also replaced two culverts that were collapsed due to severe corrosion.
- One of our largest projects this year was the resurfacing of Fleming Street, which also included rebuilding the sidewalk along that roadway. The

## Town of Lincoln ~ Annual Report

### Fiscal Year 2012

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municipal parking area also received some improvements. Tim Hardy and Reggie Ogden removed and reset the granite curbing that had been installed 25 years ago. This granite forms the vegetated areas that also serve as traffic dividers.

- During October 2011, I attended a meeting at the Augusta State Airport to discuss our CIP (capital improvement plan) with Maine DOT officials. The purpose of the meeting was to ensure MDOT included its 2.5% matching funds for projects at LRG in the state budget. I met with staff members of the Statewide Multimodal Planning Division Bureau of Transportation Systems Planning to explain the proposed changes in our AIP (airport layout plan). These changes will affect their budget so in order to continue to receive adequate funding levels this meeting was necessary. On October 25<sup>th</sup>, I had a two hour conference call with MDOT and FAA to explain our proposed changes and why these changes were necessary in order for Lincoln Regional Airport to continue to try and become self-sufficient. At the conclusion of the call, I was able to persuade FAA officials to support my plan by funding these changes in 2012.
- This year we started a land acquisition process that would allow the Town of Lincoln to purchase property at Lincoln Regional Airport that would provide much needed services such as a small terminal building with restrooms, a 60'x60' hanger that could provide revenue for airport maintenance and development.
- This year we solicited RFQ's for airport consultants. That request produced four proposals from four different firms that would like to provide consulting and engineering services for the Lincoln Regional Airport. The firm of Hoyle Tanner & Associates was chosen to continue to provide these services to the Town of Lincoln.
- This year the Public Works Department purchased three pieces of equipment for the PWD. A new 2012 International tandem dump truck with plow gear, a 2012 2500 series Dodge pickup truck equipped with a Fisher V-plow and a 2007 Allianz street sweeper.
- After several public meetings the Town of Lincoln was successful in moving forward with the construction of a new PWD facility. The new building addressed safety concerns that had been brought to our attention during the feasibility study. The new facility was completed in January and has been in use since mid-January. The new shop has six heated bays, office space, break room and restrooms for the employees.
- The Public Works crew focused upon ditching selected sections Half-Township Road, Town Farm Road, Lane Hill and also Frost St.
- This past year we replaced 22 driveway culverts and 8 cross culverts.

## Town of Lincoln ~ Annual Report

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- The crew at the PWD consists of the following employees, Tim Hardy, Jason Corson, Mike Downs, Paul Bolstridge, Reginald Ogden, Glenn Thurlow and \*William Kettle. These individuals are the ones responsible for the great service that we provide to the residents of Lincoln.
- This past year, I attended training on road system management software but have not had the time to insert all the road information to utilize this program to its full potential. My plan for FY-13 will be to get this program up and running and be able to utilize this tool going forward.

With each year of experience, I develop or improve my management systems for accountability and efficiencies. The key to a good system is that it's documented and it's simple. I am very pleased with the efforts and ideas that my employees have shown in every job that they have performed this past year.

NOTE: \* Indicates employees no longer employed by this department.



# Town of Lincoln ~ Annual Report

## Fiscal Year 2012

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### Transfer Station

By David Lloyd, Director

*Our mission is to accommodate the Community's Environmental needs while encouraging recycling.*

I am pleased to have been given the opportunity to serve the community as the Transfer Station Director this past year. I have three dedicated employees that assist me in meeting the solid waste and recycling needs for the Town of Lincoln. As the Director, I am committed to creating a safe, efficient solid waste disposal program and promoting recycling to reduce our trash flow and to generate the most revenues possible out of our recyclables.



I am pleased with the effort that my crew takes to keep the facility looking neat and orderly while also assisting residents. The crew consists of Peter Stitham, Roger Genest and Eugene Boober. They feel it's important that our facility is kept orderly and that their service is helpful and friendly.

Since I have been the Director, I am pleased to report these highlights as our achievements.

- This year we tried to increase our trash pass enforcement with routine checks of vehicles entering the facility.
- The compost pile was processed and we were able to offer over 75 yards of free screened compost to the residents on two separate occasions. We now have residents calling to ask when that program will be offered again.
- This year we participated in the 2011 Maine Residential Waste Characterization Study with sixteen other communities. This study was done to learn how much recyclable material was included in our waste stream. On two separate occasions students from the University of Maine sorted bags of solid waste and weighed each product to see how much material could be recycled. This analysis showed that 38% of current trash has the potential to be composted. Significant revenue loss also appears to occur in the improper disposal of recyclable materials, which make up 21% of the current residential waste stream. Though recycling rates have increased in the State from 32.5% in 1993 to nearly 39% in 2010, vast improvements can still be made, as recycling rates have been stagnant in more recent years. Efforts to increase awareness about composting and recycling, as well as efforts to improve municipal recycling programs should continue.

| Revenue Report | FY12                | FY11                |
|----------------|---------------------|---------------------|
| Trash Passes   | \$853.00            | \$789.00            |
| PERC           | \$97,142.71         | \$107,271.81        |
| Tire Fees      | \$2,165.00          | \$2,572.00          |
| Recycling      | \$47,140.21         | \$41,878.40         |
| Demo Permits   | \$11,454.00         | \$8,963.00          |
| <b>Totals</b>  | <b>\$147,300.92</b> | <b>\$161,474.21</b> |

## Town of Lincoln ~ Annual Report

### Fiscal Year 2012

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- Two of my employees were trained by the Department of Labor on fork truck operation and safety during a conference in Northport where they took several classes related to transfer station operations and job safety.
- We chipped over 900,000 lbs. of wood waste that was diverted to energy at the Covanta energy plant in Enfield. This reduced our wood ash production by about 80%.
- 98.5 tons of shingles and 53.28 tons of sheetrock were transported to Commercial Paving to be recycled into products such as oil dry & CR material.
- Continued to upgrade our building by installing metal siding and replacing the windows. These improvements made a large improvement to eliminate the wind from blowing into the building during the winter.

Note: The following figures are based on calendar year and not fiscal year as reported to Maine Department of Environmental Protection.

- Residents brought 3542.32 tons of solid waste to the Transfer Station and it cost taxpayers \$271,776.90 to dispose of that trash. On average it costs taxpayers \$22,648.08 per month for trash disposal.
- Awarded the solid waste compactor bid to Atlantic Recycling for replacement of the solid waste compactor. The existing compactor was installed over 25 years ago and parts were no longer available.

Residents brought to the facility the following items to the facility to be recycled or for disposal.



| Items                    | Amounts      | Items                | Amounts     |
|--------------------------|--------------|----------------------|-------------|
| <b>Cardboard</b>         | 89.5 tons    | <b>TVs Monitors</b>  | 26,671 lbs. |
| <b>Mixed Paper</b>       | 33.75 tons   | <b>Computers</b>     | 3270 lbs.   |
| <b>Vehicle Batteries</b> | 2.5 tons     | <b>Mercury lamps</b> | 1516 feet   |
| <b>Light iron</b>        | 174.27 tons  | <b>Shingles</b>      | 118.83 tons |
| <b>Wood chips</b>        | 900,000 lbs. | <b>Sheetrock</b>     | 39.14tons   |
| <b>Mixed plastics</b>    | 4.25 tons    | <b>Mixed glass</b>   | 0 tons      |

Town of Lincoln ~ Annual Report  
Fiscal Year 2012

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| Trash Disposal Costs |         |                   |              |
|----------------------|---------|-------------------|--------------|
| FY 12                | Tons    | Disposal cost/ton | Cost         |
| Jul-12               | 324.51  | \$71.50           | \$23,202.47  |
| Aug-12               | 326.98  | \$71.50           | \$23,379.07  |
| Sept-12              | 310.57  | \$71.50           | \$22,205.76  |
| Oct-12               | 320.65  | \$71.50           | \$22,945.07  |
| Nov-12               | 297.99  | \$73.20           | \$21,812.87  |
| Dec-12               | 290.87  | \$73.20           | \$21,291.68  |
| Jan-12               | 245.21  | \$76.50           | \$18,758.57  |
| Feb-12               | 244.37  | \$76.50           | \$18,694.31  |
| Mar-12               | 298.87  | \$76.50           | \$22,863.55  |
| Apr-12               | 262.37  | \$73.00           | \$19,153.01  |
| May-12               | 304.73  | \$73.00           | \$22,245.29  |
| Jun-12               | 315.20  | \$73.00           | \$23,009.60  |
| Totals               | 3542.32 |                   | \$259,561.25 |

**Don't forget to  
obtain your  
2013 Trash Pass  
in December!**

**The first pass is  
complimentary.  
Each subsequent  
pass is \$1.00.**



## Cemetery, Parks and Recreation

*By Ronald Weatherbee, Director*

Many positive changes occurred during FY 2012 for the Cemetery, Parks and Recreation Department. One of these was the expansion of the youth wrestling program. Due to the large interest in the program, it outgrew its location at Ballard Hill and was moved to Mattanawcook Academy. Another positive change to meet the needs of the community was the addition of a low-impact exercise class geared to Senior Citizens; it is held at the Ballard Hill Community Center. The addition and completion of the Edwards Family Fishing Pond received lots of positive feedback as an awesome place to take the family to ice fish. Other highlights from FY12 include:



- The Skateboard Park was set up and utilized at the Ballard Hill Community Center.
- The Recreational Center Building lot has seen many changes as rocks, trees and dirt has been removed in preparation for use of the fields for football and soccer in the Fall.
- A water rescue was performed by Ryan Cahill at Prince Thomas Park for the second year in a row.
- A water rescue was performed by Danielle Macalino at Prince Thomas Park.
- 10<sup>th</sup> Annual Invitational Basketball Tournament had 8 boys' teams and 6 girls' teams that participated. This raised approximately \$6000 for the Recreational Center, an increase of almost \$1,000 from the previous year.
- Wrestling continued to have strong numbers.
- Recreation Around the World, Basketball and Soccer Camp, a Precision Dribbling Team, and Low Impact Exercise classes were new programs for FY12.
- Melanie Rhodes replaced Jaime Landeen as the recreation secretary while Jeremy Weatherbee and Bonnie Vance filled in during the transition.
- Daisy Troop #2041 planted flowers to beautify the community this spring.
- Members of the Community Evangel Temple volunteered numerous hours of time to make improvements to the South Lincoln Boat Landing and the walking trail.
- The ice skating rink at the Recreational Center Lot received a lot of use both for skating and ice hockey.
- The Fundraising Committee broadened its expertise and resources with the addition of several members.
- Boot Camp continued to be a community favorite with huge numbers of participants.
- The Recreation Department received a grant from the Herb and Ellie Bailey Trust Fund to offer Kindermusik free of charge.



# Town of Lincoln ~ Annual Report

## Fiscal Year 2012

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Many volunteers contributed time as they assisted with many activities, served on committees and helped beautify the Main Street and Boat Landing areas. Without all the volunteers we have, our programs would not have the great success that they do. A big thank you goes to all that helped in any form during the year.

### Ballard Hill Community Center

The Ballard Hill Community Center served a new purpose this year. It was known throughout the community as Haunted Hill. Several volunteers came together to provide Lincoln with a Haunted House during the months of September and October. Community Café, sponsored by the Eastern Area Agency on Aging, and Steven's Self Defense class utilized the building regularly, but overall use of the building decreased.



### Cemeteries/Parks

Stevens Cemetery Restorations spent a number of days in our cemeteries during September. They straightened and repaired stones on West Broadway and in North Lincoln. Plans to finish this project are underway for FY 13.

| Fiscal Year  | Full Size | Cremation | % Cremation |
|--------------|-----------|-----------|-------------|
| FY10         | 42        | 18        | 30%         |
| FY11         | 18        | 11        | 38%         |
| FY12         | 37        | 20        | 35%         |
| <b>Total</b> | <b>97</b> | <b>49</b> | <b>34%</b>  |

Safety was a priority this year for our workers. Office safety training was attended, and all workers participated in orientation which covered training in blood borne pathogens, sexual harassment and the Town's policies. Our beach staff participated in various training such as on-site rescue training, on-site instruction training, lifeguard training, water safety instructor training and first aid/CPR training.

All of our park areas were kept beautiful all summer and fall by Bonnie Vance, Hannah Dickinson and Karin Bird as well as other staff. The staff also planted, pruned, watered and weeded the bushes, flowers and trees along Main Street. Other activities pertaining to the cemeteries and parks included:

- More trees were cut and trimmed at the W. Broadway and South Lincoln cemeteries.
- Cemetery mapping continued in the W. Broadway and North Lincoln cemeteries with the assistance of Curt Ring's students service learning project.

FY12 saw an increase in the number of burials compared to FY11. This makes a great difference in the over-time hours required for burials. This chart shows the number of full-size burials and the number of cremations for the past three years. Not too many years ago, there were very few, if any, cremations.

## Lincoln Memorial Library

*By Linda Morrill, Director*

The level of services we provide to the community continues to grow. Over the last year we have added free access to “Ancestry.com”, “Learning Express”, “Marvel” (*provides access to many periodicals and encyclopedias*) and our Destiny card catalog is online through the Town of Lincoln’s webpage (<http://www.lincolnmaine.org>). We offer

classes on basic computer skills, Ancestry.com, Learning Express and more. We offer many services to our community throughout the year such as:



- Select from many new fiction and nonfiction titles arriving weekly.
- Sign up for a free library card if you are a resident or non-resident taxpayer. If you live outside of Lincoln you may purchase an annual membership for \$15 single membership or \$25 for a family membership.
- Use public access computers-free of charge. No library card is necessary.
- Use of two public access computers in our teen room or use one of two public access computers in the children’s area. (These computers are for teens or children under age 13).
- Explore the “Learning Express Library” at home or at the library. There are over 800 online courses, tests and e-books to help you find a job and enhance your career or get into college and excel in school. Best of all this is free to anyone from elementary school and beyond.
- Borrow one of our many entertainment DVD’s and educational DVD’s.
- Borrow one of our many Audio Books.
- Check out our Large Print Collection including a collection we borrow from the Maine State Library four times per year.
- Adult reader advisory programs at least five times per year. Win a gift basket just by reading and reviewing the books you read.
- Story time is offered 3 times per week, Baby Tales on Wednesday’s at 11 a.m., Thursday’s at 11 a.m. and Saturday’s at 11 a.m. No registration is necessary.
- We offer a designated Wi-Fi computer table area with adequate outlets.
- A Teen Zone for teens-featuring a study/game table, two public access computers, games and more.
- Our outstanding children’s area has bright colors, rugs, and a great selection of juvenile fiction and non-fiction as well as a strong Maine collection. Home to our Parent/Teacher shelf filled with books on parenting and teach.
- Book displays change monthly from Staff Picks to seasonal displays.
- Lego Club for children ages 6 and up.
- Special children’s programs throughout the year.

# Town of Lincoln ~ Annual Report

## Fiscal Year 2012

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- Using the Library Use Value Calculator available on the Maine State Library website shows our value of use from July 1, 2011 to June 30, 2012 at \$1,073,021.00.
- Our Inter Library Loan service (free to registered borrowers) has grown by 25% in the last year. We request material from the Bangor Public Library daily and receive delivery once a week. The delivery service is free thanks to a grant the Bangor Public Library has received to assisted Northern Maine Libraries. If Bangor Public Library does not have the item they search other libraries in Maine and the United States. Exciting news for FY 2012/13-we will have an additional day of delivery of ILL requests starting in August.

I would like to thank the volunteers who assisted at the library this year. The Friends of the Lincoln Memorial Library members and the Library Advisory Committee have continued their work on promoting the library in the community and providing support for library programs.

The library offers many resources to the community. The following is a sampling of what is available:

|                           |                            |                         |
|---------------------------|----------------------------|-------------------------|
| New Fiction & Non-Fiction | Local Newspapers           | At least 68 magazines   |
| DVD's                     | Books on Tape & CD         | Public Access Computers |
| Free Wireless             | Large Print Collection     | Reference Collection    |
| Genealogy Resources       | Local History Collection   | Mystery Collection      |
| Christian Fiction         | Science Fiction Collection | Fantasy Collection      |
| Western Collection        | Maine Collection           | Romance Collection      |
| Paperback Collection      | Maine Fiction Collection   | Non-fiction collection  |
| Interlibrary Loan Service | Destiny Online Services    | Adult Reading Programs  |
| Summer Reading (all ages) | Adult Book Discussions     | Weekly Story Times      |
| Tote Bag Library Program  | Lego Club                  | Author Visits           |

\*Access our Destiny Circulation System from home. Go to [www.lincolmaine.org](http://www.lincolmaine.org); select Memorial Library; select online services; create your own account (Last Name and Library Card Number) and you can search our catalog, access your personal library record, renew books, request books, add titles to our wish list and so much more.

### THREE FISCAL YEAR COMPARISON

| Content Area               | 2009/2010 | 2010/2011 | 2011/2012 |
|----------------------------|-----------|-----------|-----------|
| <b>New Patrons</b>         | 722       | 602       | 438       |
| <b>Material Circulated</b> | 43,701    | 68,568    | 69,232    |
| <b>Interlibrary Loans</b>  | 721       | 1,137     | 1,522     |
| <b>Computer Use</b>        | 9,019     | 12,222    | 13,416    |
| <b>Wireless</b>            | NA        | 2,810     | 3,441     |
| <b>Program Attendance</b>  | 2,469     | 2,481     | 3,626     |



## APPENDIX A

### TOWN OF LINCOLN FINANCIAL STATEMENT



**Photo: Assessor / Economic Developer Assistant, Ruth Birtz holds up a banner that was displayed by area businesses during the Airport Land Acquisition project.**

**TOWN OF LINCOLN, MAINE**

**INDEPENDENT AUDITORS' REPORT AND**  
**FINANCIAL STATEMENTS**

**JUNE 30, 2012**

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# Maine Municipal Audit Services, PA

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Mindy J. Cyr, CPA

## Independent Auditors' Report

To the Town Council  
Town of Lincoln  
Lincoln, Maine

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of Town of Lincoln, Maine, as of and for the year ended June 30, 2012, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly in all material respects the respective financial position of the governmental activities and the aggregate remaining fund information of the Town of Lincoln, Maine, as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis on pages 4-8 is not a required part of the basic financial statements but is supplemental information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consist principally of inquiries of management regarding the methods of measurement and presentation of the required supplemental information. However, we did not audit the information and express no opinion on it. The budgetary comparison schedule on page 25 is supplemental information required by accounting principles generally accepted in the United States of America and has been subjected to the auditing procedures applied in the audit of the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lincoln, Maine's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual non-major fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Maine Municipal Audit Services, PA

Levant, Maine  
October 1, 2012



# **Town of Lincoln**

## **Management's Discussion and Analysis**

### **Fiscal Year ending June 30, 2012**

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*www.lincolnmaine.org*

This is the first year that the Town of Lincoln has been GASB 34 compliant and has complied with submitting a management discussion and analysis report. Management of the Town of Lincoln offers this management's discussion and analysis report that will provide information that should be used in conjunction with the outside audit report for fiscal year ending June 30, 2012.

#### **OVERVIEW OF THE TOWN OF LINCOLN, MAINE**

The Town of Lincoln is a community located in Penobscot County in the State of Maine with a year round population of 5,085 and total area covering 76 square miles (or 2.1 townships). The Town of Lincoln has over 64 miles of road, 67 miles of shoreline, 19 miles of river frontage with 4,377 acres of water and over 22,000 acres of woodland. The Town of Lincoln is also the service area hub for a number of smaller communities that in total have a population influx of 25,000 (including Lincoln's population). The area communities that use Lincoln as a service hub include the following towns and townships: Winn, Mattawamkeag, Enfield, Springfield, Lee, Chester, Burlington, Webster Plantation, Lowell, Sebois Plantation, Prentiss Plantation, Mattamiscontis Plantation, Lakeville Plantation, Maxfield, Kingman, Grand Falls, Wytopotlock, Carroll Plantation, Woodville, Drew Plantation, Edinburg, Howland, Saponac, Millinocket, and East Millinocket.

The Town of Lincoln is home to Penobscot Valley Hospital (<http://www.pvhme.org/>), a critical access hospital that services the same area as noted above. The school district is Regional School District #67 (<http://www.rsu67.org>) that includes the Towns of Lincoln, Chester and Mattawamkeag. Lincoln has two quasi-municipal organizations that service the water and sewer districts - Lincoln Water District (<http://www.lincolnwaterdistrict.org>) and Lincoln Sanitary District (<http://www.katahdingateway.com/lincoln/>).

The Town of Lincoln is governed by a seven member Town Council with a Town Council/Town Manager form of government. The Town Charter and Municipal Code govern the town along with applicable State law. The Town of Lincoln was organized in 1829. The Town of Lincoln's primary purpose is to serve the Lincoln residents as defined by State law. The Town's mission statement is: *"To create a sense of value for our citizens in the services they receive."* Please visit our website to see some of our most recent projects and programs <http://www.lincolnmaine.org>.

#### **Financial Highlights:**

- Net assets exceed liabilities by over \$9.6 million. Of the total net assets that equal over \$11 million, over \$4.9 million is attributable to capital assets, net of accumulated depreciation. The change in net assets for the year was just over \$450,000.
- The net change in fund balance decreased by just over \$1.3 million. This change includes the actual expenditures relating to the new public works garage project, an error in the final commitment subtracting the TIF district developer payments from the

# **Town of Lincoln**

## **Management's Discussion and Analysis**

### **Fiscal Year ending June 30, 2012**

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*www.lincolnmaine.org*

municipal expenditures, and a double booking of the BETE and Homestead Exemption reimbursement.

- Total liabilities increased over last year with the amount “due to other governments” increasing, specifically the amounts due to the State increased with the amount due for internal plumbing fees collected.
- The liability for compensated employee benefit accruals increased over last year. The total amount of the liability is \$102,846.76.
- The tax increment financing district (TIF) developer payments have, in the past, always been included as part of the gross municipal budget. The accounting of the TIF district expenditures and projects will be changed, with the TIF district being accounted for as a separate fund and showing the expenses in a Development Program Fund, with separate accounts for both the developer account and the Town's portion of the TIF account.
- Property tax revenue increased over last year by just over \$600,000. From \$6,511,600.13 in fiscal year 2011 to \$7,136,726.60 in fiscal year 2012. The property tax revenue for fiscal year 2012 reflects a 96.14% collection rate as compared to a 95.32% collection rate last year at the end of the fiscal year. Taxable property tax values increased by 10% in fiscal year 2012 from \$324,439,863 to \$360,108,347.
- Long term debt: added \$95,000 for the financing of the 2007 Allianz street sweeper and retired the loan for the Public Works backhoe/loader.

#### **Overview of the Financial Statements:**

The discussion and analysis report is intended to serve as an introductory to the full audit report. The audit report consists of three components: government-wide financial statements; fund financial statements, and the notes to the financial statements. This report is intended to explain some of these financial statements in a concise and non-financial terminology.

#### **Government-wide Financial Statements:**

The government-wide financial statements present the Town's financial position as of a certain date using some common financial reporting tools and using the modified accrual basis of accounting. The governmental activities that are reported include: general government, public safety, utilities, public works, health, welfare and leisure services, and cemetery, parks and recreation activities.

#### **Fund Financial Statements:**

A fund is a group of related accounts that have been grouped together to maintain control over activities that are segregated for specific purposes and objectives. These funds include: reserve accounts, capital project accounts, and trust fund accounts.

# Town of Lincoln

## Management's Discussion and Analysis

### Fiscal Year ending June 30, 2012

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**Reserve Accounts** include funds set aside for specific projects or fundraising activities that have a greater duration than one fiscal year. Examples of these funds include: police, fire, and public works equipment reserve accounts.

**Capital Project Accounts** include funds set aside for specific capital project accounts that have a greater duration than one fiscal year. Examples of these funds include: municipal building, public safety building, and public works garage.

**Trust Fund Accounts** include funds set aside by a specific trust fund document or by state law. Examples of these funds include: cemetery perpetual care, Lincoln Recreational Center Trust Fund, Cobb Trust and MacGregor Funds.

#### **Notes to the Financial Statements:**

The notes provide the reader with additional information about the Town that will help understand the financial data provided by our outside audit firm and our financial statements.

#### **Government Wide Financial Analysis:**

**Assets:** By far the largest portion of the Town's assets is the long term fixed assets that include all our capital assets, including land, buildings, vehicles, and machinery and equipment. For fiscal year ending June 30, 2012, the Town added the following items to our long term capital fixed asset list:

- new public works garage, 2011 police cruiser, 2012 Dodge pickup for the Public Works Department, 2012 International dump truck and plow equipment, 2007 Allianz sweeper, 2009 GMC pickup for the Cemetery, Parks and Recreation, zero radius turn riding mower, and computers.

The Town-wide Fixed Asset Inventory list is used for our own inventory control, insurance premiums, and partial GASB 34 compliance. The fixed asset report still has work to be completed to be fully compliant with GASB 34. This additional work includes determining the value of the storm drain system, signs, traffic controllers, and completing the value for the streets to include the engineering costs for in-town streets.

**Liabilities:** The greatest change during the fiscal year ending June 30, 2012 in our long term debt is as follows:

- Bonding for the new public works garage for a principal amount of \$940,000.
- Paid off the Machias Savings Bank note for the Public Works loader/backhoe.
- Added Machias Savings Bank note for the 2007 Allianz street sweeper.

# Town of Lincoln

## Management's Discussion and Analysis

### Fiscal Year ending June 30, 2012

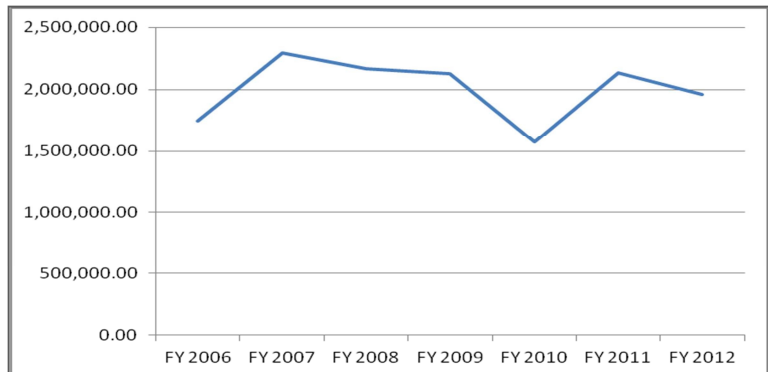
[www.lincolnmaine.org](http://www.lincolnmaine.org)

**Governmental Activities:** The governmental activities expenditures increased over last year and include the following new items for fiscal year ending June 30, 2012: increased capital project expenditures with the completion of the Public Works Garage project by Nichols Construction LLC. The governmental activities revenues decreased with two substantial and reportable errors on the final commitment for fiscal year ending June 30, 2012: BETE and Homestead Exemption revenues were entered twice and the municipal appropriation was understated by \$809,626 which resulted in the reduction in the unassigned fund balance.

**Cash Flow:** The Town sends out tax bills twice per year and the majority of taxpayers pay on or near the penalty dates of November 15 and May 15 each fiscal year. There are 85 tax accounts that are currently in the tax club that allows for a better cash flow for the town because those payments are spread out over the full 12 months of the fiscal year. The tax club is also a benefit to the taxpayers because the payments are smaller and can be paid monthly rather than twice per year.

**Fund Balance:** The fund balance for the Town has had some volatility in past years. One factor was the closing of Lincoln Pulp and Paper and the subsequent re-opening of Lincoln Paper and Tissue. The value of the mill was reduced, significantly reducing our unassigned fund balance. The other part of the volatility came as a result of the budget methodology for the TIF (tax increment financing) districts for the Town. The mill closing was a one time occurrence and the budgeting for the TIF districts will be corrected for FY2013 and going forward.

| Fiscal Year | Fund Balance |
|-------------|--------------|
| 2006        | 1,743,674.70 |
| 2007        | 2,295,979.17 |
| 2008        | 2,168,002.92 |
| 2009        | 2,130,027.42 |
| 2010        | 1,570,251.84 |
| 2011        | 2,134,346.35 |
| 2012        | 1,875,740.88 |



| FUND BALANCE      |                    |                  |                    |                  |                          |                      |
|-------------------|--------------------|------------------|--------------------|------------------|--------------------------|----------------------|
| Fiscal Year       | Unassigned         | Downtown TIF     | LP&T TIF           | Rollins Wind TIF | Public Works Garage Bond | GRAND TOTAL          |
| FY 2011           | 2,134,346.35       | 12,167.93        | 218,301.70         | .00              | 940,000.00               | 3,304,815.98         |
| FY 2012           | 1,875,740.88       | 4,559.16         | 35,208.68          | 43,167.30        | .00                      | 1,958,676.02         |
| <b>DIFFERENCE</b> | <b>-258,605.47</b> | <b>-7,608.77</b> | <b>-183,093.02</b> | <b>43,167.30</b> | <b>-940,000.00</b>       | <b>-1,346,139.96</b> |

# Town of Lincoln

## Management's Discussion and Analysis

### Fiscal Year ending June 30, 2012

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The audit report shows that the Town decreased our **unassigned fund balance** this year by \$258,605.47 to a current balance of \$1,875,740.88. This unassigned balance does not include the assigned reserves for the three TIF (tax increment financing) districts for a total of \$82,935.14. The other financial factor that affects our unassigned fund balance is the unexpended amount from our FY12 budget and the revenues that we collected in excess of our estimates. The town did not spend all the money that was originally budgeted. For FY 2012, the amount that was left over on the expense budget was \$281,384. For FY 2012, the amount that the Town collected in excess of the estimated revenues was \$185,525. If the errors in the commitment subtracting the TIF payments in the amount of \$809,626 and the double booking of the Homestead Exemption and the BETE reimbursements from the State in the amount of \$200,000 had not been made, then the Town's unassigned fund balance would have increased by a total of \$466,909. That is the savings in the expense budget and the amount we over-collected in revenues combined.

On June 30, 2011 our total fund balance of \$3,304,815.98 included the assigned funds from bond proceeds for the public works garage bonding in the amount of \$940,000 and the three TIF districts in the amount of \$230,469.63. Our fund balance is detailed for both years in the chart on the previous page.

#### **Economic Factors and Next Year's Budget and Tax Rate Projections:**

Management has requested that all department managers develop goals and objectives for their respective departments and then from there develop a work plan for the upcoming budget year to meet those goals and objectives. This will assist management going forward to determine priority projects and overall town-wide goals and objectives to match or complement the Community Goals and Objectives Work Plan. The themes of the Community Goals and Objectives Work Plan for FY 2013 include:

- A community to live and work in
- Support community development
- Support community investment
- Cost containment and structure
- Path forward

By developing this work plan for the town, management has brought the departments towards a common goal with team and consensus building.

Going forward our TIF districts will be accounted for in a separate fund with two sub-accounts for each separate TIF district. The two sub-accounts will keep track of the developer payments and the Town projects separately.

**Town of Lincoln, Maine**  
**Statement of Net Assets**  
**June 30, 2012**

|   | <b>Total<br/>Governmental<br/>Activities</b> |
|---|--|
| <b>ASSETS</b>                                   |  |
| Cash and cash equivalents                       | \$ 1,843,521.56                              |
| Investments                                     | 3,854,774.69                                 |
| Due from other governments                      | 35,671.79                                    |
| Taxes receivable                                | 278,073.63                                   |
| Tax liens receivable                            | 113,658.22                                   |
| Capital assets, net of accumulated depreciation | 3,022,759.09                                 |
| Non-depreciable capital assets                  | 1,930,777.14                                 |
| <b>Total assets</b>                             | <b>11,079,236.12</b>                         |
| <b>LIABILITIES</b>                              |  |
| Prepaid property taxes                          | 15,164.22                                    |
| Due to other governments                        | 44,440.94                                    |
| Non-current liabilities:                        |  |
| Accrued compensated absences                    | 102,846.76                                   |
| Due within one year                             | 168,254.50                                   |
| Due in more than one year                       | 1,120,740.03                                 |
| <b>Total liabilities</b>                        | <b>\$ 1,451,446.45</b>                       |
| <b>NET ASSETS</b>                               |  |
| Invested in capital assets, net of related debt | 3,664,541.70                                 |
| Restricted                                      | 3,041,389.43                                 |
| Unrestricted                                    | 2,921,858.54                                 |
| <b>TOTAL NET ASSETS</b>                         | <b>\$ 9,627,789.67</b>                       |

The accompanying notes are an integral part of this statement.

Town of Lincoln, Maine  
Statement of Activities  
For the Year Ended June 30, 2012

|   | Program Revenues  |                         |  |                                    | Net (Expense) Revenue and Changes<br>in Net Assets |                    |
|---|-------------------|-------------------------|--|------------------------------------|--|--------------------|
|   | Expenses          | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Primary Governmental<br>Activities | Total  |                    |
|   |                   |                         |  |                                    |  |                    |
| Governmental activities:                                      |                   |                         |  |                                    |  |                    |
| Clerk   | \$ 146,895.67     | \$ 44,407.75            | \$ -                                     | \$ (102,487.92)                    | \$   | (102,487.92)       |
| Town manager  | 89,723.42         | -                       | -  | (89,723.42)                        |  | (89,723.42)        |
| Finance   | 202,739.33        | -                       | -  | (202,739.33)                       |  | (202,739.33)       |
| Assessing   | 87,446.69         | -                       | -  | (87,446.69)                        |  | (87,446.69)        |
| Code enforcement  | 82,985.47         | -                       | -  | (82,985.47)                        |  | (82,985.47)        |
| Community development   | 63,760.96         | -                       | -  | (63,760.96)                        |  | (63,760.96)        |
| TIF financing plan  | 912,776.85        | -                       | 448,933.18                               | (463,843.67)                       |  | (463,843.67)       |
| Police department   | 400,378.28        | 8,539.90                | -  | (391,838.38)                       |  | (391,838.38)       |
| Fire department   | 443,548.87        | 53,096.77               | -  | (390,452.10)                       |  | (390,452.10)       |
| Public safety building  | 5,008.72          | -                       | -  | (5,008.72)                         |  | (5,008.72)         |
| Utilities municipal services                                  | 327,628.79        | -                       | -  | (327,628.79)                       |  | (327,628.79)       |
| Public works  | 619,830.22        | -                       | 72,160.00                                | (547,670.22)                       |  | (547,670.22)       |
| General assistance  | 19,354.03         | -                       | 2,643.94                                 | (16,710.09)                        |  | (16,710.09)        |
| Transfer station  | 421,302.97        | -                       | -  | (421,302.97)                       |  | (421,302.97)       |
| Landfill  | 4,910.00          | -                       | -  | (4,910.00)                         |  | (4,910.00)         |
| County tax  | 376,217.74        | -                       | -  | (376,217.74)                       |  | (376,217.74)       |
| Education   | 3,850,764.97      | -                       | -  | (3,850,764.97)                     |  | (3,850,764.97)     |
| Interest expense  | 11,219.54         | -                       | -  | (11,219.54)                        |  | (11,219.54)        |
| Cemetery, parks and recreation                                | 209,759.77        | -                       | 14,491.76                                | (195,268.01)                       |  | (195,268.01)       |
| Ballard Hill community center                                 | 27,590.60         | -                       | -  | (27,590.60)                        |  | (27,590.60)        |
| Library   | 150,497.63        | -                       | -  | (150,497.63)                       |  | (150,497.63)       |
| Personnel   | 609,910.01        | -                       | -  | (609,910.01)                       |  | (609,910.01)       |
| Airport   | 1,548.28          | -                       | 86,872.55                                | 85,324.27                          |  | 85,324.27          |
| Capital improvements  | 660,723.68        | -                       | -  | (660,723.68)                       |  | (660,723.68)       |
| Other expenses  | 140,403.38        | -                       | -  | (140,403.38)                       |  | (140,403.38)       |
| Depreciation  | 333,847.28        | -                       | -  | (333,847.28)                       |  | (333,847.28)       |
| Total governmental activities                                 | 10,200,773.15     | 106,044.42              | 625,101.43                               | (9,469,627.30)                     |  | (9,469,627.30)     |
| <br>Total primary government                                  | <br>10,200,773.15 | <br>106,044.42          | <br>625,101.43                           | <br>(9,469,627.30)                 |  | <br>(9,469,627.30) |
| General revenues:   |                   |                         |  |                                    |  |                    |
| Property taxes, levied for general purposes                   |                   |                         |  |                                    |  | 7,196,156.55       |
| Excise taxes  |                   |                         |  |                                    |  | 764,959.11         |
| Interest and lien fees  |                   |                         |  |                                    |  | 38,560.36          |
| Transfer station revenues                                     |                   |                         |  |                                    |  | 147,407.19         |
| Grants and contributions not restricted to specific programs: |                   |                         |  |                                    |  |                    |
| State revenue sharing   |                   |                         |  |                                    |  | 567,491.77         |
| Tree growth   |                   |                         |  |                                    |  | 101,640.77         |
| Other   |                   |                         |  |                                    |  | 5,814.48           |
| Unrestricted investment earnings                              |                   |                         |  |                                    |  | 94,476.98          |
| Administrative revenues                                       |                   |                         |  |                                    |  | 53,021.55          |
| Gain (loss) on investments                                    |                   |                         |  |                                    |  | (137,090.43)       |
| Miscellaneous revenues  |                   |                         |  |                                    |  | 179,116.84         |
| Total general revenues and transfers                          |                   |                         |  |                                    |  | 9,011,555.17       |
| Changes in net assets   |                   |                         |  |                                    |  | (458,072.13)       |
| NET ASSETS - BEGINNING  |                   |                         |  |                                    |  | 10,085,861.80      |
| NET ASSETS - ENDING   |                   |                         |  |                                    | \$   | 9,627,789.67       |

The accompanying notes are an integral part of this statement.

**Town of Lincoln, Maine**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2012**

|  | General<br>Fund        | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|------------------------|--------------------------------|--------------------------------|
| <b>ASSETS</b>  |                        |                                |                                |
| Cash and cash equivalents  | \$ 1,687,878.23        | \$ 155,643.33                  | \$ 1,843,521.56                |
| Investments  | -                      | 3,854,774.69                   | 3,854,774.69                   |
| Due from other governments   | 35,671.79              | -                              | 35,671.79                      |
| Interfund receivables  | -                      | 9,893.74                       | 9,893.74                       |
| Taxes receivable   | 278,073.63             | -                              | 278,073.63                     |
| Tax liens receivable   | 113,658.22             | -                              | 113,658.22                     |
| <b>Total assets</b>  | <b>\$ 2,115,281.87</b> | <b>\$ 4,020,311.76</b>         | <b>\$ 6,135,593.63</b>         |
| <b>LIABILITIES AND FUND BALANCES</b>   |                        |                                |                                |
| Liabilities:   |                        |                                |                                |
| Prepaid property taxes   | \$ 15,164.22           | \$ -                           | \$ 15,164.22                   |
| Due to other governments   | 34,565.40              | 9,875.54                       | 44,440.94                      |
| Interfund payables   | 9,893.74               | -                              | 9,893.74                       |
| Deferred property taxes  | 96,982.49              | -                              | 96,982.49                      |
| <b>Total liabilities</b>   | <b>156,605.85</b>      | <b>9,875.54</b>                | <b>166,481.39</b>              |
| Fund balances:   |                        |                                |                                |
| Restricted   | 82,935.14              | 2,958,454.29                   | 3,041,389.43                   |
| Assigned   | -                      | 1,051,946.46                   | 1,051,946.46                   |
| Unassigned   | 1,875,740.88           | 35.47                          | 1,875,776.35                   |
| <b>Total fund balances</b>   | <b>1,958,676.02</b>    | <b>4,010,436.22</b>            | <b>5,969,112.24</b>            |
| <b>Total liabilities and fund balances</b>   | <b>\$ 2,115,281.87</b> | <b>\$ 4,020,311.76</b>         |                                |
| Amounts reported for governmental activities in the Statement of Net Assets (Stmt. 1) are different because: |                        |                                |                                |
| Depreciable and non-depreciable capital assets as reported in Statement 1                                    |                        |                                | 4,953,536.23                   |
| Long-term liabilities as reported on Statement 1   |                        |                                | (1,391,841.29)                 |
| Deferred property taxes not reported on Statement 1  |                        |                                | 96,982.49                      |
| <b>Net assets of governmental activities</b>   |                        |                                | <b>\$ 9,627,789.67</b>         |

The accompanying notes are an integral part of this statement.



**Town of Lincoln, Maine**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**All Governmental Funds**  
**For the Year Ended June 30, 2012**

|  | General<br>Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|-----------------|--------------------------------|--------------------------------|
| <b>REVENUES</b>  |                 |                                |                                |
| Property taxes   | \$ 7,137,300.55 | \$ -                           | \$ 7,137,300.55                |
| Excise taxes   | 764,959.11      | -                              | 764,959.11                     |
| Intergovernmental revenue                                    | 1,300,048.45    | -                              | 1,300,048.45                   |
| Charges for services   | 106,044.42      | -                              | 106,044.42                     |
| Administrative revenues                                      | 53,021.55       | -                              | 53,021.55                      |
| Investment income  | 12,953.74       | 81,523.24                      | 94,476.98                      |
| Interest and lien fees                                       | 38,560.36       | -                              | 38,560.36                      |
| Transfer station   | 147,407.19      | -                              | 147,407.19                     |
| Other revenue  | 93,783.86       | 85,332.98                      | 179,116.84                     |
| Total revenues   | 9,654,079.23    | 166,856.22                     | 9,820,935.45                   |
| <b>EXPENDITURES</b>  |                 |                                |                                |
| Clerk  | 146,895.67      | -                              | 146,895.67                     |
| Town manager   | 89,723.42       | -                              | 89,723.42                      |
| Finance  | 202,739.33      | -                              | 202,739.33                     |
| Assessing  | 87,446.69       | -                              | 87,446.69                      |
| Code enforcement   | 82,985.47       | -                              | 82,985.47                      |
| Community development  | 63,760.96       | -                              | 63,760.96                      |
| TIF financing plan   | 912,776.85      | -                              | 912,776.85                     |
| Police department  | 400,378.28      | -                              | 400,378.28                     |
| Fire department  | 443,548.87      | -                              | 443,548.87                     |
| Public safety building                                       | 5,008.72        | -                              | 5,008.72                       |
| Utilities municipal services                                 | 327,628.79      | -                              | 327,628.79                     |
| Public works   | 619,830.22      | -                              | 619,830.22                     |
| General assistance   | 19,354.03       | -                              | 19,354.03                      |
| Transfer station   | 421,302.97      | -                              | 421,302.97                     |
| Landfill   | 4,910.00        | -                              | 4,910.00                       |
| County tax   | 376,217.74      | -                              | 376,217.74                     |
| Education  | 3,850,764.97    | -                              | 3,850,764.97                   |
| Debt service   | 147,184.85      | -                              | 147,184.85                     |
| Cemetery, parks and recreation                               | 209,759.77      | -                              | 209,759.77                     |
| Ballard Hill community Center                                | 27,590.60       | -                              | 27,590.60                      |
| Library  | 150,497.63      | -                              | 150,497.63                     |
| Personnel  | 601,532.67      | -                              | 601,532.67                     |
| Airport  | 1,548.28        | -                              | 1,548.28                       |
| Capital improvements   | 1,768,929.37    | -                              | 1,768,929.37                   |
| Special projects & bank fees                                 | -               | 140,403.38                     | 140,403.38                     |
| Total expenditures   | 10,962,316.15   | 140,403.38                     | 11,102,719.53                  |
| Excess (deficiency) of revenues<br>over (under) expenditures | (1,308,236.92)  | 26,452.84                      | (1,281,784.08)                 |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                 |                                |                                |
| Proceeds from issuance of long-term debt                     | 95,000.00       | -                              | 95,000.00                      |
| Gain (loss) on investments                                   | -               | (137,090.43)                   | (137,090.43)                   |
| Transfers in   | 205,347.00      | 338,250.04                     | 543,597.04                     |
| Transfers out  | (338,250.04)    | (205,347.00)                   | (543,597.04)                   |
| Total other financing sources (uses)                         | (37,903.04)     | (4,187.39)                     | (42,090.43)                    |
| Net change in fund balances                                  | (1,346,139.96)  | 22,265.45                      | (1,323,874.51)                 |
| FUND BALANCES - BEGINNING                                    | 3,304,815.98    | 3,988,170.77                   | 7,292,986.75                   |
| FUND BALANCES - ENDING                                       | \$ 1,958,676.02 | \$ 4,010,436.22                | \$ 5,969,112.24                |

The accompanying notes are an integral part of this statement

(Continued)

**Town of Lincoln, Maine**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the Year Ended June 30, 2012**

|   |                        |
|---|------------------------|
| <b>Net change in fund balances - total governmental funds (Statement 4)</b>   | \$ (1,323,874.51)      |
| Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:   |                        |
| Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on Governmental Funds Report  | (333,847.28)           |
| Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)  | 1,108,205.69           |
| Revenues in the Statement of Activities (Stmt 2) that do not provide current financial resource: are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes and other deferred revenue.                       | 58,856.00              |
| Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year | 135,965.31             |
| Change in long-term accrued compensated absences as reported on the Statement of Net Assets   | (8,377.34)             |
| Issuance of long-term debt is treated as a revenue on the Governmental Funds report (Stmt. 4), yet not considered a revenue for the purposes of the Statement of Net Assets (Stmt. 2)   | (95,000.00)            |
| <b>Changes in net assets of governmental activities (see Stmt. 2)</b>   | <b>\$ (458,072.13)</b> |

The accompanying notes are an integral part of this statement

**TOWN OF LINCOLN, MAINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Town of Lincoln, Maine (the Town) was incorporated in 1829. The Town operates under a town council – town manager form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Town of Lincoln, Maine conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments*, and its amendments, established new financial reporting requirements for governments and caused the Town to restructure much of the information presented in the past. The more significant of the government’s accounting policies are described below.

In evaluating how to define the Town for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GASB Statement No. 14 *The Financial Reporting Entity* as amended by GASB Statement No. 39. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. Based on the criteria, it was determined that no other entities should be included in the Town’s financial statements.

**B. Basis of Presentation**

The Town’s basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town’s major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

Government-Wide Financial Statements

The Government-wide financial statements consist of a Statement of Net Assets and a Statement of Activities and reports information on all of the non-fiduciary activities of the Town as a whole.

The Statement of Net Assets reports all financial and capital resources of the Town and reports the difference between assets and liabilities, as “net assets” not fund balance or equity. The Statement of Activities shows the degree to which the direct expenses of a given function or segment are offset by program revenue and reflects the “net (expense) revenue” of the Town’s individual functions before applying general revenues. The Town has elected not to allocate indirect costs among programs. Program revenues include 1) charges to customers for services and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

**TOWN OF LINCOLN, MAINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

Because of the basis of accounting and reporting differences, summary reconciliations to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

**C. Measurement Focus and Basis of Accounting**

Governmental Fund Types

General Fund – The general fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital projects fund – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Capital outlays financed from the issuance of debt are accounted for in the capital projects fund.

Permanent Fund – This fund is used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting is a conceptual description of the timing of the accounting measurements made.

The Government-wide financial statements use the economic resources measurement focus and the modified accrual basis of accounting in accordance with GASB #34. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

**TOWN OF LINCOLN, MAINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis concept, revenues are recognized when they become measurable (estimable as to the net amount to be collected) and available as current assets. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

When both restricted and unrestricted resources are available, it is the government's policy to use restricted resources first, and then unrestricted resources as they are needed.

**D. Budgets and Budgetary Accounting**

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the department level. All unencumbered budget appropriations lapse at the end of the year unless specifically required by law.

**E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses**

Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair value.

Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Town defines capital assets as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

**TOWN OF LINCOLN, MAINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

| <u>Assets</u>                     | <u>Years</u> |
|-----------------------------------|--------------|
| Buildings and Improvements        | 30           |
| Infrastructure                    | 15           |
| Vehicles, Machinery and Equipment | 5-100        |

**Net Assets and Fund Balances**

In the Government-wide financial statements, the difference between the Town's total assets and total liabilities represents net assets. Net assets displays three components – invested in capital assets, net of related debt; restricted (distinguished between major categories of restrictions); and unrestricted. Unrestricted net assets represents the net assets available for future operations.

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

*Restricted* – Funds that are restricted for use by an external party, constitutional provision, or enabling legislation.

*Assigned* – Funds intended to be used for specific purposes set by the Town Council.

*Unassigned* – Funds available for any purpose.

**Deferred Revenue**

Deferred revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenue arises when resources are received by the Town before it has legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

**TOWN OF LINCOLN, MAINE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2012**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Property Taxes

Property taxes for the current year were committed on September 12, 2011, on the assessed value listed as of April 1, 2011, for all real and personal property located in the Town. Payment of taxes was due November 16, 2011 and May 16, 2012, with interest at 7% on all tax bills unpaid as of the due date.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$26,232.40 for the year ended June 30, 2012.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Compensated Absences

Vacation, sick, and comp pay benefits are awarded to full-time permanent employees of the Town. Benefits can be carried forward if not used by the end of the year. The amount of accrued compensated absences for the year ended June 30, 2012 was \$102,846.76.

Risk Management

The Town pays insurance premiums to certain agencies to cover risks that may occur in normal operations. The Town purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

The Town is a member of the Maine Municipal Association – Worker Compensation Trust Fund (“Fund”). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund’s membership, obtain lower costs for worker compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the Fund for its workers compensation coverage. The Town’s agreement with the Fund provides that the Fund will be self-sustaining through member premiums and will provide, through commercial companies reinsurance contracts, individual stop loss coverage for member Towns’ claims in excess of \$400,000, with an excess limit of \$2,000,000.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimate and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine deferred property taxes. Actual results could differ from those estimates.

**TOWN OF LINCOLN, MAINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**2. DEPOSITS AND INVESTMENTS**

Deposits

Custodial credit risk for deposits is the risk that, in the event of a bank failure, the Town's deposits may not be returned or the Town will not be able to recover collateral securities in the possession of a third party. At June 30, 2012, the carrying amount of the Town's cash deposits with financial institutions was \$1,843,521.56. The Town's deposits are covered up to \$250,000 by Federal Deposit Insurance Corporation (FDIC) insurance per bank, with additional insurance for funds at Machias Savings Bank up to \$2,000,000.00. Accordingly, the Town was not exposed to custodial credit risk at June 30, 2012.

Investments

The Town's investment policies, which follow state statutes, authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities of other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds, and repurchase agreements. These investment policies apply to all Town funds. At June 30, 2012, the Town had the following investments:

|   | <u><b>Market Value</b></u>    |
|---|-------------------------------|
| <b>Capital project fund</b>                     |                               |
| Bangor Savings Bank Trust & Investment Services | \$ <u>1,051,928.26</u>        |
|   | <u><b>\$ 1,051,928.26</b></u> |
| <b>Trust Funds</b>                              |                               |
| Bangor Savings Bank Trust & Investment Services | \$ 598,810.51                 |
| Government Bonds – SmithBarney                  | 439,406.02                    |
| Exchange traded funds – SmithBarney             | 39,863.01                     |
| Common Stocks & Options – SmithBarney           | 1,459,609.22                  |
| Preferred stocks – SmithBarney                  | 15,719.00                     |
| Mutual funds – SmithBarney                      | 98,642.37                     |
| Corporate Bonds – SmithBarney                   | <u>150,796.30</u>             |
|   | <u><b>\$ 2,802,846.43</b></u> |

The investments with Bangor Savings Bank are covered by FDIC insurance up to \$250,000 each, the remainder would be considered at risk for possible loss of principal invested. The investments with SmithBarney are United States Treasury Money Market funds, United States Agency Bonds, and common stock shares and are not covered by FDIC insurance. These non-deposit investments are subject to investment risk including the possible loss of principal invested.



**TOWN OF LINCOLN, MAINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**3. CAPITAL ASSETS**

| <b>Governmental activities:</b>                        | <b>Balance<br/>7/1/11</b> | <b>Additions</b>     | <b>Deletions</b> | <b>Balance<br/>6/30/12</b> |
|--|---------------------------|----------------------|------------------|----------------------------|
| Capital assets not being depreciated:                  |                           |                      |                  |                            |
| Land & improvements                                    | \$ 1,930,777.14           | \$ -                 | \$ -             | \$ 1,930,777.14            |
| Capital assets being depreciated:                      |                           |                      |                  |                            |
| Buildings & improvements                               | 421,696.23                | 940,000.00           | -                | 1,361,696.23               |
| Equipment  | 1,498,683.53              | 119,641.00           | -                | 1,618,324.53               |
| Vehicles   | 1,931,756.57              | -                    | -                | 1,931,756.57               |
| Infrastructure   | 1,682,237.43              | 48,564.69            | -                | 1,730,802.12               |
| Total capital assets                                   | 7,465,150.90              | 1,108,205.69         | -                | 8,573,356.59               |
| Less accumulated depreciation                          |                           |                      |                  |                            |
| Buildings & improvements                               | (279,946.23)              | (40,783.33)          | -                | (320,729.56)               |
| Equipment  | (813,894.81)              | (105,757.08)         | -                | (919,651.89)               |
| Vehicles   | (1,008,357.92)            | (105,977.55)         | -                | (1,114,335.47)             |
| Infrastructure   | (1,183,774.12)            | (81,329.31)          | -                | (1,265,103.43)             |
| Total accumulated depreciation                         | (3,285,973.08)            | (333,847.28)         | -                | (3,619,820.36)             |
| <b>Governmental activities<br/>Capital assets, net</b> | <b>\$ 4,179,177.82</b>    | <b>\$ 774,358.41</b> | <b>\$ -</b>      | <b>\$ 4,953,536.23</b>     |

Depreciation expense can be allocated to departments as follows:

|                   |                      |
|-------------------|----------------------|
| Administration    | \$ 16,666.03         |
| Fire department   | 38,379.25            |
| Police department | 13,081.58            |
| Transfer station  | 19,289.26            |
| Recreation        | 11,176.48            |
| Public works      | <u>235,254.68</u>    |
|                   | <u>\$ 333,847.28</u> |

**4. DEFINED BENEFIT PENSION PLAN**

Plan Description

The Town has contributed to the Maine Public Employees Retirement System (Maine PERS). The Town's payroll for the year ended June 30, 2012, for employees covered by this plan was \$ 160,757.00.

Full-time Town employees are eligible to participate in the MainePERS. Benefits vest after five years of service. Town employees who retire at or after age 60 with 1 year of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2% of the average of their highest three-year earnings.

**TOWN OF LINCOLN, MAINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**4. DEFINED BENEFIT PENSION PLAN (Continued)**

Funding Status and Progress

Information concerning the pension benefit obligation for employees is available from the Maine State Public Employees Retirement System.

Trend Information

Trend information gives an indication of the progress made in accumulating sufficient assets to pay benefits when due. Trend information is not currently available from the Maine State Public Employees Retirement System.

Contribution Requirements

Participating Town employees are required to contribute 6.5% of their annual salary to the Plan and public safety employees are required to contribute 8% of their annual salary to the plan. The Town has paid the required contributions, which represent a percentage of the covered payroll as determined by the Plan's actuaries on an annual basis. The following summarizes the required contributions and percentages for the current year and two preceding years.

|            | <b>6/30/12</b> | <b>Year ended<br/>6/30/11</b> | <b>6/30/10</b> |
|------------|----------------|-------------------------------|----------------|
| Employer   |                |                               |                |
| Amount     | \$ -           | \$ -                          | \$ -           |
| Percentage | 0.0%           | 0.0%                          | 0.0%           |
| Employee   |                |                               |                |
| Amount     | \$ 33,983.79   | \$ 18,265.09                  | \$ 18,265.09   |

**5. DEFERRED COMPENSATION PLAN**

The Town offers full-time employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits salary deferral to future years. The deferred compensation is not available until termination, retirement, death or an unforeseeable emergency.

The Town has amended its plan in accordance with Internal Revenue Section 457(g); therefore, the Town no longer owns the deferred amounts and they have been removed from the Town's financial statements.

**6. ERRORS ON COMMITMENT**

Two errors were found on the Certificate of Assessment (the Commitment) for the year ended June 30, 2012. The first error was the inclusion of the Homestead/BETE reimbursement funds twice in the revenue section. The second error was the municipal appropriation recorded on the Commitment was \$809,626 less than what it should have been. The net effect of the errors was a usage of fund balance of \$809,626.

**TOWN OF LINCOLN, MAINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**7. FUND BALANCES**

*Assigned balances – Capital Projects Fund:*

|                                    |                               |
|------------------------------------|-------------------------------|
| Penobscot County 2011 refund       | \$ 13,670.95                  |
| Police drug forfeiture             | 16,717.15                     |
| MCJA training                      | 769.67                        |
| Emergency management equipment     | 519.60                        |
| Police equipment fund              | 17,783.85                     |
| Fire equipment fund                | 69,329.69                     |
| Public works fund                  | 100,846.05                    |
| Cemetery equipment                 | 7,918.37                      |
| Road construction                  | 76,478.84                     |
| Code enforcement map fund          | 929.07                        |
| Town clerk equipment               | 11,203.51                     |
| Town clerk restoration             | 152.00                        |
| Assessing GIS maps                 | 12,621.38                     |
| Ballard Hill Community Center      | 16,524.94                     |
| Economic development               | 54,254.89                     |
| Administration - equipment         | 28,270.79                     |
| Street light maintenance           | 879.29                        |
| Library inventory/books            | 5,155.78                      |
| Prince Thomas Park Bath House      | 1,559.50                      |
| Homecoming                         | 29,100.16                     |
| Gazebo project                     | 800.89                        |
| M Flanders – development           | 5,138.56                      |
| M Flanders recreation/Ballard Hill | 19,029.68                     |
| C Robb – library books             | 2,131.12                      |
| Folsom recreation trails           | 106.28                        |
| Winn fire service                  | 652.30                        |
| Lowell fire service                | 2,730.84                      |
| Library equipment                  | 1,657.14                      |
| Halloween                          | 826.59                        |
| RUHL TIF reserve                   | 8,503.44                      |
| Rec sponsor a child                | 477.73                        |
| Taxes/fuel donations               | 10,017.53                     |
| EDI/paradigm Main Street           | 9,627.76                      |
| MacGregor/Corro property           | 139.27                        |
| Library media fund                 | 1,436.26                      |
| PWD Storm drain project            | 10,728.02                     |
| Fire Co equipment fund             | 402.91                        |
| Main Street video project          | 3,378.06                      |
| Wii project                        | 1,407.61                      |
| Skate park donations               | 237.64                        |
| LP&T TIF                           | 215,780.11                    |
| Haunted Hill                       | 4,082.90                      |
| Police bike rodeo                  | 69.54                         |
| Municipal building                 | 12,088.14                     |
| Public works building              | 7,269.88                      |
| Public works garage                | 79,493.20                     |
| Airport beacon                     | 3,655.81                      |
| Airport safety fund                | 2,293.70                      |
| Airport runway repairs             | 12,996.65                     |
| Airport master plan                | 119,751.05                    |
| Landfill – transfer station        | 48,514.99                     |
| Airport development                | 1,835.38                      |
| <b>Total</b>                       | <b><u>\$ 1,051,928.26</u></b> |

**TOWN OF LINCOLN, MAINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**8. INTERFUND BALANCES**

Individual inter-fund receivable and payable balances at June 30, 2012, were as follows:

|                       | <b>Inter-fund<br/>Receivable</b> | <b>Inter-fund<br/>Payable</b> |
|-----------------------|----------------------------------|-------------------------------|
| General fund          | \$ -                             | \$ 9,893.74                   |
| Capital projects fund | 18.20                            | -                             |
| Special revenues fund | <u>9,875.54</u>                  | <u>-</u>                      |
| <b>Total</b>          | <b><u>\$ 9,893.74</u></b>        | <b><u>\$ 9,893.74</u></b>     |

**9. ECONOMIC DEPENDENCY**

For the year ended June 30, 2012, approximately 13.48% of the Town of Lincoln's tax commitment was assessed to Lincoln Paper and Tissue.

**10. CONTINGENCIES**

The Town participates in various intergovernmental grant programs, which may be subject to future compliance audits by the grantors or their representatives. Accordingly, the Town's compliance with applicable grant requirements may be established at some future date. The amount if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

**11. PERC JOINT VENTURE**

The Town owns a minority interest in a joint venture managed by the Municipal Review Committee, Inc. (MRC). The assets of the joint venture include cash and future interests relating to the PERC plant in Orrington, Maine. The value of the Town's interest in the joint venture as of June 30, 2012, cannot be determined.

**12. PENDING LITIGATION**

According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town through the date of the audit report.

**13. SUBSEQUENT EVENTS**

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

**TOWN OF LINCOLN, MAINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**14. LONG-TERM DEBT**

A summary of general long-term debt is as follows:

| Description  | Balance<br>07/01/2011        | Issued                     | (Retired)                     | Balance<br>06/30/2012         |
|--|------------------------------|----------------------------|-------------------------------|-------------------------------|
| Long term leases:  |                              |                            |                               |                               |
| Gorham Savings Bank, 5%<br>due 2014 Xerox copier                               | 9,195.00                     | -                          | (2,132.35)                    | 7,062.65                      |
| Gorham Savings Bank, 4.149%<br>due 2014 PWD dozer                              | 49,062.98                    | -                          | (11,528.16)                   | 37,534.82                     |
| Gorham Savings Bank, 4.6%<br>due 2018 Fire truck                               | 136,685.24                   | -                          | (16,993.13)                   | 119,692.11                    |
| TD Finance due 1/2016, 2.91%   | 115,161.41                   | -                          | (21,730.24)                   | 93,431.17                     |
| Promissory notes   |                              |                            |                               |                               |
| Machias Savings Bank, 1.39%,<br>dated 4/12/12, due 4/12/15                     | -                            | 95,000.00                  | (46,290.22)                   | 48,709.78                     |
| Savings Bank of ME, 1/21/11, due<br>1/21/14 1.5%                               | 63,846.00                    | -                          | (21,282.00)                   | 42,564.00                     |
| Maine Muni Bond Bank, 15 yr<br>date due 1/1 & 5/1, 3.52%                       | 940,000.00                   | -                          | -                             | 940,000.00                    |
| Machias Savings Bank 3.29%,<br>dated 1/21/09, due each year,<br>Loader/backhoe | 16,009.21                    | -                          | (16,009.21)                   | -                             |
| <b>Total</b>   | <b><u>\$1,329,959.84</u></b> | <b><u>\$ 95,000.00</u></b> | <b><u>\$ (135,965.31)</u></b> | <b><u>\$ 1,288,994.53</u></b> |

The annual future principal payment requirement for all debt outstanding as of June 30, 2012, is as follows:

| Year ending<br>June 30 | General<br>Long-term<br>Debt  |
|------------------------|-------------------------------|
| 2013                   | \$ 168,254.50                 |
| 2014                   | 159,162.38                    |
| 2015                   | 121,329.34                    |
| 2016                   | 107,381.71                    |
| 2017                   | 83,945.05                     |
| 2018-2022              | 335,591.79                    |
| 2023-2027              | <u>313,330.00</u>             |
| <b>Total</b>           | <b><u>\$ 1,288,994.53</u></b> |

Town of Lincoln, Maine  
General Fund  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2012

|  | Budgeted Amounts |                 |                 | Variance with<br>Final Budget- |
|--|------------------|-----------------|-----------------|--------------------------------|
|  | Original         | Final           | Actual Amounts  | Positive (negative)            |
| REVENUES   |                  |                 |                 |                                |
| Property taxes   | \$ 7,151,751.77  | \$ 7,151,751.77 | \$ 7,137,300.55 | \$ (14,451.22)                 |
| Excise taxes   | 596,600.00       | 596,600.00      | 764,959.11      | 168,359.11                     |
| Intergovernmental revenue                                    | 1,565,494.75     | 1,565,494.75    | 1,300,048.45    | (265,446.30)                   |
| Charges for services   | 79,186.00        | 79,186.00       | 106,044.42      | 26,858.42                      |
| Administrative revenues                                      | 37,251.00        | 37,251.00       | 53,021.55       | 15,770.55                      |
| Investment income  | 10,000.00        | 10,000.00       | 12,953.74       | 2,953.74                       |
| Interest and lien fees                                       | 20,400.00        | 20,400.00       | 38,560.36       | 18,160.36                      |
| Transfer station   | 124,200.00       | 124,200.00      | 147,407.19      | 23,207.19                      |
| Other revenues   | 254,687.00       | 254,687.00      | 93,783.86       | (160,903.14)                   |
| Total revenues   | 9,839,570.52     | 9,839,570.52    | 9,654,079.23    | (185,491.29)                   |
| EXPENDITURES   |                  |                 |                 |                                |
| Clerk  | 144,762.00       | 146,972.21      | 146,895.67      | 76.54                          |
| Town manager   | 90,717.00        | 90,717.00       | 89,723.42       | 993.58                         |
| Finance  | 204,809.00       | 206,458.44      | 202,739.33      | 3,719.11                       |
| Assessing  | 86,352.00        | 88,020.58       | 87,446.69       | 573.89                         |
| Code enforcement   | 79,902.00        | 79,959.90       | 82,985.47       | (3,025.57)                     |
| Community development  | 69,870.00        | 72,370.00       | 63,760.96       | 8,609.04                       |
| TIF financing plan   | 1,509,836.42     | 1,509,836.42    | 912,776.85      | 597,059.57                     |
| Police department  | 442,138.00       | 443,058.66      | 400,378.28      | 42,680.38                      |
| Fire department  | 439,899.00       | 445,985.97      | 443,548.87      | 2,437.10                       |
| Public safety building                                       | 5,939.00         | 5,939.00        | 5,008.72        | 930.28                         |
| Utilities municipal services                                 | 301,999.00       | 328,499.00      | 327,628.79      | 870.21                         |
| Public works   | 679,703.00       | 680,728.02      | 619,830.22      | 60,897.80                      |
| General assistance   | 26,185.00        | 26,185.00       | 19,354.03       | 6,830.97                       |
| Transfer station   | 499,638.00       | 500,767.51      | 421,302.97      | 79,464.54                      |
| Landfill   | 5,000.00         | 5,000.00        | 4,910.00        | 90.00                          |
| County tax   | 376,217.73       | 376,217.73      | 376,217.74      | (0.01)                         |
| Education  | 3,850,764.97     | 3,850,764.97    | 3,850,764.97    | -                              |
| Debt service   | 134,675.00       | 147,224.00      | 147,184.85      | 39.15                          |
| Cemetery, parks and recreation                               | 215,073.00       | 216,124.73      | 209,759.77      | 6,364.96                       |
| Ballard Hill Community center                                | 29,871.00        | 29,871.00       | 27,590.60       | 2,280.40                       |
| Library  | 154,359.00       | 156,425.38      | 150,497.63      | 5,927.75                       |
| Personnel  | 718,272.00       | 705,405.60      | 601,532.67      | 103,872.93                     |
| Airport  | 2,450.00         | 2,450.00        | 1,548.28        | 901.72                         |
| Capital improvements   | 787,879.00       | 1,822,879.00    | 1,768,929.37    | 53,949.63                      |
| Total expenditures   | 10,856,311.12    | 11,937,860.12   | 10,962,316.15   | 975,543.97                     |
| Excess (deficiency) of revenues<br>over (under) expenditures | (1,016,740.60)   | (2,098,289.60)  | (1,308,236.92)  | (1,161,035.26)                 |
| OTHER FINANCING SOURCES (USES)                               |                  |                 |                 |                                |
| Proceeds from long-term debt                                 | -                | 95,000.00       | 95,000.00       | -                              |
| Transfers in   | 205,347.00       | 205,347.00      | 205,347.00      | -                              |
| Transfers (out)  | -                | -               | (338,250.04)    | 338,250.04                     |
| Total other financing sources                                | 205,347.00       | 300,347.00      | (37,903.04)     | 338,250.04                     |
| Net changes in fund balances                                 | (811,393.60)     | (1,797,942.60)  | (1,346,139.96)  | (822,785.22)                   |
| FUND BALANCES - BEGINNING                                    |                  |                 | 3,304,815.98    |                                |
| FUND BALANCES - ENDING                                       |                  |                 | \$ 1,958,676.02 |                                |

Town of Lincoln, Maine  
Combining Balance Sheet - All Other Non-Major Governmental Funds  
June 30, 2012

|  | Capital Project<br>Funds | Special Revenue<br>Funds | Permanent<br>Funds     | Total Non-Major<br>Governmental<br>Funds |
|--|--------------------------|--------------------------|------------------------|--|
| <b>ASSETS:</b>                             |                          |                          |                        |  |
| Cash and cash equivalents                  | \$ 35.47                 | \$ 27,141.44             | \$ 128,466.42          | \$ 155,643.33                            |
| Investments                                | 1,051,928.26             | -                        | 2,802,846.43           | 3,854,774.69                             |
| Interfund receivables                      | 18.20                    | 9,875.54                 | -                      | 9,893.74                                 |
| <b>TOTAL ASSETS</b>                        | <b>\$ 1,051,981.93</b>   | <b>\$ 37,016.98</b>      | <b>\$ 2,931,312.85</b> | <b>\$ 4,020,311.76</b>                   |
| <b>LIABILITIES AND FUND BALANCE:</b>       |                          |                          |                        |  |
| Liabilities:                               |                          |                          |                        |  |
| Due to other governments                   | \$ -                     | \$ 9,875.54              | \$ -                   | \$ 9,875.54                              |
| Total liabilities                          | -                        | 9,875.54                 | -                      | 9,875.54                                 |
| Fund Balance:                              |                          |                          |                        |  |
| Restricted                                 | -                        | 27,141.44                | 2,931,312.85           | 2,958,454.29                             |
| Assigned                                   | 1,051,946.46             | -                        | -                      | 1,051,946.46                             |
| Unassigned                                 | 35.47                    | -                        | -                      | 35.47                                    |
| Total fund balance                         | 1,051,981.93             | 27,141.44                | 2,931,312.85           | 4,010,436.22                             |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b> | <b>\$ 1,051,981.93</b>   | <b>\$ 37,016.98</b>      | <b>\$ 2,931,312.85</b> | <b>\$ 4,020,311.76</b>                   |

Town of Lincoln, Maine  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
All Other Non-Major Governmental Funds  
For the Year Ended June 30, 2012

|   | Capital Projects<br>Fund | Special Revenue<br>Fund | Permanent<br>Funds | Total Non-Major<br>Governmental<br>Funds |
|---|--------------------------|-------------------------|--------------------|--|
| <b>REVENUES:</b>  |                          |                         |                    |  |
| Interest income   | \$ 22,452.57             | \$ 56.89                | \$ 59,013.78       | \$ 81,523.24                             |
| Other income  | 72,256.92                | -                       | 13,076.06          | 85,332.98                                |
| Unrealized gain (loss) on investments   | 1,099.90                 | -                       | (138,190.33)       | (137,090.43)                             |
| Total revenues  | 95,809.39                | 56.89                   | (66,100.49)        | 29,765.79                                |
| <b>EXPENDITURES:</b>  |                          |                         |                    |  |
| Special projects  | 82,354.31                | -                       | 4,846.71           | 87,201.02                                |
| Bank fees   | 21,995.63                | -                       | 31,206.73          | 53,202.36                                |
| Total expenditures  | 104,349.94               | -                       | 36,053.44          | 140,403.38                               |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b>  | (8,540.55)               | 56.89                   | (102,153.93)       | (110,637.59)                             |
| <b>OTHER FINANCING SOURCES (USES) OF FUNDS:</b>   |                          |                         |                    |  |
| Transfers in  | 338,250.04               | -                       | -                  | 338,250.04                               |
| Transfers (out)   | (96,347.00)              | -                       | (109,000.00)       | (205,347.00)                             |
| Total other financing sources (uses)  | 241,903.04               | -                       | (109,000.00)       | 132,903.04                               |
| <b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER<br/>FINANCING SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER FINANCING USES</b> | 233,362.49               | 56.89                   | (211,153.93)       | 22,265.45                                |
| <b>FUND BALANCE - BEGINNING OF YEAR</b>   | 818,619.44               | 27,084.55               | 3,142,466.78       | 3,988,170.77                             |
| <b>FUND BALANCE - END OF YEAR</b>   | \$ 1,051,981.93          | \$ 27,141.44            | \$ 2,931,312.85    | \$ 4,010,436.22                          |



Town of Lincoln, Maine  
Statement of Revenues, Expenditures and Changes  
In Fund Balances - All Capital Project Funds  
For the Year Ended June 30, 2012

Schedule D

|   | Revenues          |                            |                | Expenditures    |                |                    | Other Financing Sources (Uses)               |                        |                           |                     |                                      |   |                     | Fund Balance  |               |
|---|-------------------|----------------------------|----------------|-----------------|----------------|--------------------|--|------------------------|---------------------------|---------------------|--------------------------------------|---|---------------------|---------------|---------------|
|   | Investment Income | Other Income and Donations | Total Revenues | Management Fees | Other Expenses | Total Expenditures | Excess of revenues over (under) expenditures | Operating transfers in | Operating transfers (out) | Capital Gain (Loss) | Total other financing sources (uses) | Excess of revenues and other sources over (under) expenditures and other uses | Interfund Transfers | Beginning     | Ending        |
|   |                   |                            |                |                 |                |                    |  |                        |                           |                     |                                      |   |                     |               |               |
| RESERVES                                  |                   |                            |                |                 |                |                    |  |                        |                           |                     |                                      |   |                     |               |               |
| #1103 Penobscot County 2011 refund        | \$ 151.34         | \$ 13,544.00               | \$ 13,695.34   | \$ 35.59        | \$ -           | \$ 35.59           | \$ 13,659.75                                 | \$ -                   | \$ -                      | \$ 11.20            | \$ 11.20                             | \$ 13,670.95  | \$ -                | \$ -          | \$ 13,670.95  |
| #1104 MCIA training                       | 297.11            | -                          | 297.11         | 75.05           | -              | 75.05              | 222.06                                       | -                      | (18,347.00)               | 8.41                | (18,338.59)                          | (18,116.53)   | -                   | 18,886.20     | 769.67        |
| #1105 Police drug forfeiture              | 352.48            | 12,500.00                  | 12,852.48      | 82.05           | -              | 82.05              | 12,770.43                                    | -                      | (3,100.00)                | 16.45               | (3,083.55)                           | 9,686.88  | (1,492.94)          | 8,523.21      | 16,717.15     |
| #1106 Emergency management equipment      | 11.40             | -                          | 11.40          | 2.68            | -              | 2.68               | 8.72   | -                      | -                         | 0.45                | 0.45                                 | 9.17  | -                   | 510.43        | 519.60        |
| #1107 Police equipment fund               | 348.65            | 600.00                     | 948.65         | 82.93           | -              | 82.93              | 865.72                                       | 1,416.75               | -                         | 18.36               | 1,435.11                             | 2,300.83  | 2,592.94            | 12,890.08     | 17,783.85     |
| #1108 Fire equipment fund                 | 1,092.05          | 2,166.88                   | 3,258.93       | 257.39          | 2,162.11       | 2,419.50           | 839.43                                       | 20,000.00              | -                         | 56.51               | 20,056.51                            | 20,895.94   | -                   | 48,433.75     | 69,329.69     |
| #1109 Public works fund                   | 2,378.56          | 7,757.66                   | 10,136.22      | 567.66          | 7,500.00       | 8,067.66           | 2,068.56                                     | 17,975.58              | (33,879.00)               | 114.46              | (15,788.96)                          | (13,720.40)   | -                   | 114,566.45    | 100,846.05    |
| #1110 Cemetery equipment                  | 211.95            | 1,505.00                   | 1,716.95       | 51.02           | 9,950.00       | 8,001.02           | (6,284.07)                                   | 6,195.00               | (3,000.00)                | 9.96                | 3,204.96                             | (3,079.11)  | -                   | 10,997.48     | 7,918.37      |
| #1111 Road construction                   | 1,360.06          | -                          | 1,360.06       | 319.81          | 9,618.00       | 9,937.81           | (8,577.75)                                   | 24,137.08              | -                         | 70.61               | 24,207.69                            | 15,629.94   | -                   | 60,848.90     | 76,478.84     |
| #1112 Code enforcement map fund           | 20.40             | -                          | 20.40          | 4.80            | -              | 4.80               | 15.60  | -                      | -                         | 0.96                | 0.96                                 | 16.56   | -                   | 912.51        | 929.07        |
| #1113 Town clerk equipment                | 245.93            | -                          | 245.93         | 57.83           | -              | 57.83              | 188.10                                       | -                      | -                         | 12.34               | 12.34                                | 200.44  | -                   | 11,003.07     | 11,203.51     |
| #1114 Clerk record restoration            | 8.23              | -                          | 8.23           | 1.82            | 400.00         | 401.82             | (393.59)                                     | -                      | -                         | 0.25                | 0.25                                 | (393.34)  | -                   | 545.34        | 152.00        |
| #1115 Assessing GIS maps                  | 250.75            | 3,525.00                   | 3,775.75       | 60.25           | -              | 60.25              | 3,715.50                                     | 948.50                 | -                         | 12.71               | 961.21                               | 4,676.71  | -                   | 7,944.67      | 12,621.38     |
| #1118 Ballard Hill community center       | 818.97            | -                          | 818.97         | 201.02          | -              | 201.02             | 617.95                                       | -                      | (29,871.00)               | 31.18               | (29,839.82)                          | (29,221.87)   | -                   | 45,746.81     | 16,524.94     |
| #1119 Economic development                | 1,223.73          | 4,480.00                   | 5,703.73       | 287.93          | 7,290.00       | 7,577.93           | (1,874.20)                                   | -                      | -                         | 64.45               | 64.45                                | (1,809.75)  | -                   | 56,064.64     | 54,254.89     |
| #1120 Administration equipment            | 478.42            | 162.90                     | 641.32         | 112.56          | 4,147.99       | 4,260.55           | (3,619.23)                                   | 7,750.00               | -                         | 25.60               | 7,775.60                             | 4,156.37  | -                   | 24,114.42     | 28,270.79     |
| #1125 Street light maintenance            | 96.30             | 12,761.00                  | 12,857.30      | 19.04           | 12,387.00      | 12,406.04          | 451.26                                       | -                      | -                         | 10.30               | 10.30                                | 461.56  | -                   | 417.73        | 879.29        |
| #1126 Library inventory/books             | 114.58            | 1,310.60                   | 1,425.18       | 27.31           | -              | 27.31              | 1,397.87                                     | -                      | (1,000.00)                | 5.83                | (994.17)                             | 403.70  | -                   | 4,752.08      | 5,155.78      |
| #1134 Prince Thomas Park bath house       | 34.23             | -                          | 34.23          | 8.05            | -              | 8.05               | 26.18  | -                      | -                         | 1.23                | 1.23                                 | 27.41   | -                   | 1,532.09      | 1,559.50      |
| #1136 Homecoming                          | 708.36            | -                          | 708.36         | 167.65          | 1,800.00       | 1,967.65           | (1,259.29)                                   | -                      | (4,500.00)                | 32.27               | (4,467.73)                           | (5,727.02)  | -                   | 34,827.18     | 29,100.16     |
| #1137 Gazebo project                      | 17.57             | -                          | 17.57          | 4.13            | -              | 4.13               | 13.44  | -                      | -                         | 0.68                | 0.68                                 | 14.12   | -                   | 786.77        | 800.89        |
| #1140 M. Flanders - development           | 112.80            | -                          | 112.80         | 26.53           | -              | 26.53              | 86.27  | -                      | -                         | 5.49                | 5.49                                 | 91.76   | -                   | 5,046.80      | 5,138.56      |
| #1141 M. Flanders recreation/Ballard Hill | 417.76            | -                          | 417.76         | 98.22           | -              | 98.22              | 319.54                                       | -                      | -                         | 19.28               | 19.28                                | 338.82  | -                   | 18,690.86     | 19,029.68     |
| #1142 C. Robb - library books             | 46.79             | -                          | 46.79          | 11.00           | -              | 11.00              | 35.79  | -                      | -                         | 2.43                | 2.43                                 | 38.22   | -                   | 2,092.90      | 2,131.12      |
| #1154 Folsom Pond Recreation Trails       | 2.33              | -                          | 2.33           | 0.56            | -              | 0.56               | 1.77   | -                      | -                         | 0.10                | 0.10                                 | 1.87  | -                   | 104.41        | 106.28        |
| #1155 Winn Fire Service                   | 14.32             | -                          | 14.32          | 3.37            | -              | 3.37               | 10.95  | -                      | -                         | 0.59                | 0.59                                 | 11.54   | -                   | 640.76        | 652.30        |
| #1157 Lowell Fire Service                 | 59.96             | -                          | 59.96          | 14.10           | -              | 14.10              | 45.86  | -                      | -                         | 3.03                | 3.03                                 | 48.89   | -                   | 2,681.95      | 2,730.84      |
| #1158 Library Equipment                   | 40.19             | -                          | 40.19          | 9.53            | -              | 9.53               | 30.66  | -                      | (250.00)                  | 1.89                | (248.11)                             | (217.45)  | -                   | 1,874.59      | 1,657.14      |
| #1159 Halloween                           | 18.14             | -                          | 18.14          | 4.27            | -              | 4.27               | 13.87  | -                      | -                         | 0.83                | 0.83                                 | 14.70   | -                   | 811.89        | 826.59        |
| #1160 Ruhl TIF Reserve                    | 187.79            | -                          | 187.79         | 48.95           | 3,900.00       | 3,948.95           | (3,761.16)                                   | 12,167.93              | -                         | 8.24                | 12,176.17                            | 8,415.01  | -                   | 88.43         | 8,503.44      |
| #1161 Rec/ Sponsor a Child                | 11.62             | 182.50                     | 194.12         | 2.70            | 540.00         | 542.70             | (348.58)                                     | -                      | -                         | 0.64                | 0.64                                 | (347.94)  | -                   | 825.67        | 477.73        |
| #1162 Taxes/Fuel Donations                | 204.03            | 7,278.00                   | 7,482.03       | 47.55           | 4,862.80       | 4,910.35           | 2,571.68                                     | -                      | -                         | 10.63               | 10.63                                | 2,582.31  | -                   | 7,435.22      | 10,017.53     |
| #1163 ED/Paradigm Main Street             | 211.35            | -                          | 211.35         | 49.70           | -              | 49.70              | 161.65                                       | -                      | -                         | 9.75                | 9.75                                 | 171.40  | -                   | 9,456.36      | 9,627.76      |
| #1164 Macgregor/Corro Property            | 3.02              | 1.00                       | 4.02           | 0.72            | -              | 0.72               | 3.30   | -                      | -                         | 0.15                | 0.15                                 | 3.45  | -                   | 135.82        | 139.27        |
| #1165 Library Media Fund                  | 31.51             | -                          | 31.51          | 7.41            | -              | 7.41               | 24.10  | -                      | -                         | 1.60                | 1.60                                 | 25.70   | -                   | 1,410.56      | 1,436.26      |
| #1168 PWD Storm Drain Project             | 235.50            | -                          | 235.50         | 55.37           | -              | 55.37              | 180.13                                       | -                      | -                         | 12.16               | 12.16                                | 192.29  | -                   | 10,535.73     | 10,728.02     |
| #1169 Fire Co. equipment fund             | 8.85              | -                          | 8.85           | 2.08            | -              | 2.08               | 6.77   | -                      | -                         | 0.45                | 0.45                                 | 7.22  | -                   | 395.69        | 402.91        |
| #1171 Main Street video project           | 91.14             | -                          | 91.14          | 21.31           | 999.00         | 1,020.31           | (929.17)                                     | -                      | -                         | 4.25                | 4.25                                 | (924.92)  | (1,100.00)          | 5,402.98      | 3,378.06      |
| #1172 Wii project                         | 30.49             | 100.78                     | 131.27         | 7.20            | -              | 7.20               | 124.07                                       | -                      | -                         | 1.57                | 1.57                                 | 125.64  | -                   | 1,281.97      | 1,407.61      |
| #1173 Skate park donations                | 7.81              | -                          | 7.81           | 1.84            | 124.82         | 126.66             | (118.85)                                     | -                      | -                         | 0.44                | 0.44                                 | (118.41)  | -                   | 356.05        | 237.64        |
| #1174 LP&T TIF                            | 4,415.57          | -                          | 4,415.57       | 1,116.97        | 2,492.72       | 3,609.69           | 805.88                                       | 214,776.70             | -                         | 197.53              | 214,974.23                           | 215,780.11  | -                   | -             | 215,780.11    |
| #1175 Haunted Hill                        | 68.95             | 4,026.60                   | 4,095.55       | 15.84           | -              | 15.84              | 4,079.71                                     | -                      | -                         | 3.19                | 3.19                                 | 4,082.90  | -                   | -             | 4,082.90      |
| #1176 Police bike rodeo                   | 0.48              | 355.00                     | 355.48         | 0.09            | 285.94         | 286.03             | 69.45  | -                      | -                         | 0.09                | 0.09                                 | 69.54   | -                   | -             | 69.54         |
| Total reserves                            | \$ 16,441.47      | \$ 72,256.92               | \$ 88,698.39   | \$ 3,971.88     | \$ 66,460.38   | \$ 70,432.26       | \$ 18,266.13                                 | \$ 305,367.54          | \$ (93,947.00)            | \$ 788.54           | \$ 212,209.08                        | \$ 230,475.21   | \$ -                | \$ 533,572.45 | \$ 764,047.66 |

Town of Lincoln, Maine  
Statement of Revenues, Expenditures and Changes  
In Fund Balances - All Capital Project Funds  
For the Year Ended June 30, 2012

| CAPITAL PROJECTS                    |              |              |              |              |              |               |               |               |                |             |               |               |      |               |                 |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|----------------|-------------|---------------|---------------|------|---------------|-----------------|
| #2111 Municipal building fund       | \$ 265.35    | \$ -         | \$ 265.35    | 62.40        | \$ -         | \$ 62.40      | \$ 202.95     | -             | -              | \$ 12.68    | \$ 12.68      | \$ 215.63     | \$ - | \$ 11,872.51  | \$ 12,088.14    |
| #2112 Public safety building        | 79.46        | -            | 79.46        | 18.69        | -            | 18.69         | 60.77         | 3,650.00      | -              | 3.85        | 3,653.85      | 3,714.62      | -    | 3,555.26      | 7,269.88        |
| #2113 Public works garage           | 1,907.10     | -            | 1,907.10     | 447.44       | 15,893.93    | 16,341.37     | (14,434.27)   | -             | -              | 99.15       | 99.15         | (14,335.12)   | -    | 93,828.32     | 79,493.20       |
| #2115 Airport beacon                | 80.24        | -            | 80.24        | 18.88        | -            | 18.88         | 61.36         | -             | -              | 3.81        | 3.81          | 65.17         | -    | 3,590.64      | 3,655.81        |
| #2116 Airport safety fund           | 50.36        | -            | 50.36        | 11.84        | -            | 11.84         | 38.52         | -             | -              | 2.66        | 2.66          | 41.18         | -    | 2,252.52      | 2,293.70        |
| #2117 Airport runway repairs        | 285.28       | -            | 285.28       | 67.09        | -            | 67.09         | 218.19        | -             | -              | 15.31       | 15.31         | 233.50        | -    | 12,763.15     | 12,996.65       |
| #2118 Airport master plan           | 2,665.24     | -            | 2,665.24     | 627.38       | -            | 627.38        | 2,037.86      | -             | (2,400.00)     | 143.15      | (2,256.85)    | (218.99)      | -    | 119,970.04    | 119,751.05      |
| #2119 Airport development           | 40.30        | -            | 40.30        | 9.47         | -            | 9.47          | 30.83         | -             | -              | 2.14        | 2.14          | 32.97         | -    | 1,802.41      | 1,835.38        |
| #2120 Landfill transfer station     | 605.77       | -            | 605.77       | 16,760.56    | -            | 16,760.56     | (16,154.79)   | 29,232.50     | -              | 28.61       | 29,261.11     | 13,106.32     | -    | 35,408.67     | 48,514.99       |
| Total capital projects              | 5,979.10     | -            | 5,979.10     | 18,023.75    | 15,893.93    | 33,917.68     | (27,938.58)   | 32,882.50     | (2,400.00)     | 311.36      | 30,793.86     | 2,855.28      | -    | 285,043.52    | 287,898.80      |
| RESERVE CHECKING ACCOUNT            |              |              |              |              |              |               |               |               |                |             |               |               |      |               |                 |
| Checking account                    | 32.00        | -            | 32.00        | -            | -            | -             | 32.00         | -             | -              | -           | -             | 32.00         | -    | 3.47          | 35.47           |
| Total reserves and capital projects | \$ 22,452.57 | \$ 72,256.92 | \$ 94,709.49 | \$ 21,995.63 | \$ 82,354.31 | \$ 104,349.94 | \$ (9,640.45) | \$ 338,250.04 | \$ (96,347.00) | \$ 1,099.90 | \$ 243,002.94 | \$ 233,362.49 | \$ - | \$ 818,619.44 | \$ 1,051,981.93 |

Town of Lincoln  
Statement of Revenues, Expenditures, and Changes in Fund Equity  
All Permanent Funds  
For the Year Ended June 30, 2012

|   | Cobb Trust Fund   | Macgregor Library Trust Fund | Memorial Library Fund | Public Library Fund | House Scholarship Fund | Haskell Scholarship Fund | Foster Scholarship Fund | Mattanawcook Academy Fund | Ministerial School Fund | Cemetery Fund | Community Rec. Center | Community Rec. Center Fundraising | Community Rec. Center Grindel | Totals            |
|---|-------------------|------------------------------|-----------------------|---------------------|------------------------|--------------------------|-------------------------|---------------------------|-------------------------|---------------|-----------------------|-----------------------------------|-------------------------------|-------------------|
| <b>RESTRICTED FUND BALANCE:</b>   |                   |                              |                       |                     |                        |                          |                         |                           |                         |               |                       |                                   |                               |                   |
| <b>Revenues</b>   |                   |                              |                       |                     |                        |                          |                         |                           |                         |               |                       |                                   |                               |                   |
| Principal additions   | \$ -              | \$ -                         | \$ -                  | \$ -                | \$ -                   | \$ -                     | \$ -                    | \$ -                      | \$ -                    | \$ 1,900.00   | \$ -                  | \$ -                              | \$ -                          | \$ 1,900.00       |
| Gain (loss) on investment-realized  | (134,815.53)      | -                            | (36.31)               | -                   | -                      | -                        | -                       | -                         | -                       | (2.39)        | -                     | -                                 | -                             | (134,854.23)      |
| Total revenue   | (134,815.53)      | -                            | (36.31)               | -                   | -                      | -                        | -                       | -                         | -                       | 1,897.61      | -                     | -                                 | -                             | (132,954.23)      |
| <b>RESTRICTED FUND BALANCE - BEGINNING</b>                                  | 5,427,244.26      | -                            | 9,529.25              | 1,200.00            | 2,000.00               | 4,335.00                 | 500.00                  | 2,200.00                  | 3,400.00                | 99,862.59     | 46,101.70             | 37,340.60                         | 288,689.00                    | 5,922,402.40      |
| <b>RESTRICTED FUND BALANCE - ENDING</b>                                     | \$ 5,292,428.73   | \$ -                         | \$ 9,492.94           | \$ 1,200.00         | \$ 2,000.00            | \$ 4,335.00              | \$ 500.00               | \$ 2,200.00               | \$ 3,400.00             | \$ 101,760.20 | \$ 46,101.70          | \$ 37,340.60                      | \$ 288,689.00                 | \$ 5,789,448.17   |
| <b>ASSIGNED FUND BALANCE:</b>   |                   |                              |                       |                     |                        |                          |                         |                           |                         |               |                       |                                   |                               |                   |
| <b>Revenues</b>   |                   |                              |                       |                     |                        |                          |                         |                           |                         |               |                       |                                   |                               |                   |
| Other income  | \$ -              | \$ -                         | \$ 1,443.50           | \$ -                | \$ -                   | \$ -                     | \$ -                    | \$ -                      | \$ -                    | \$ -          | \$ 208.00             | \$ 9,524.56                       | \$ -                          | \$ 11,176.06      |
| Gain (loss) on investment-realized  | -                 | (4,307.11)                   | 49.13                 | 1.45                | 2.42                   | 5.25                     | 0.59                    | 2.66                      | 4.11                    | 124.13        | 55.87                 | 50.40                             | 675.00                        | (3,336.10)        |
| Interest/dividends  | 43,388.71         | 2,008.82                     | 328.95                | 39.49               | 108.95                 | 35.45                    | 62.78                   | 462.18                    | 372.40                  | 2,307.80      | 1,088.94              | 887.27                            | 7,922.04                      | 59,013.78         |
| Total revenue   | 43,388.71         | (2,298.29)                   | 1,821.58              | 40.94               | 111.37                 | 40.70                    | 63.37                   | 464.84                    | 376.51                  | 2,431.93      | 1,352.81              | 10,462.23                         | 8,597.04                      | 66,853.74         |
| <b>Expenditures</b>   |                   |                              |                       |                     |                        |                          |                         |                           |                         |               |                       |                                   |                               |                   |
| Management fees   | 26,956.76         | 1,166.17                     | 77.47                 | 9.29                | 25.58                  | 8.33                     | 14.75                   | 108.68                    | 87.57                   | 542.83        | 256.11                | 208.66                            | 1,744.53                      | 31,206.73         |
| Other expenses  | -                 | -                            | 442.38                | -                   | 500.00                 | -                        | 25.00                   | -                         | -                       | -             | -                     | 3,879.33                          | -                             | 4,846.71          |
| Total expenditures  | 26,956.76         | 1,166.17                     | 519.85                | 9.29                | 525.58                 | 8.33                     | 39.75                   | 108.68                    | 87.57                   | 542.83        | 256.11                | 4,087.99                          | 1,744.53                      | 36,053.44         |
| Excess of revenue over (under) expenditures                                 | 16,431.95         | (3,464.46)                   | 1,301.73              | 31.65               | (414.21)               | 32.37                    | 23.62                   | 356.16                    | 288.94                  | 1,889.10      | 1,096.70              | 6,374.24                          | 6,852.51                      | 30,800.30         |
| <b>Other sources (uses)</b>   |                   |                              |                       |                     |                        |                          |                         |                           |                         |               |                       |                                   |                               |                   |
| Operating transfers (out)   | (100,000.00)      | (8,000.00)                   | -                     | -                   | -                      | -                        | -                       | -                         | -                       | (1,000.00)    | -                     | -                                 | -                             | (109,000.00)      |
| Total revenues and other sources over (under) expenditures and other uses   | (83,568.05)       | (11,464.46)                  | 1,301.73              | 31.65               | (414.21)               | 32.37                    | 23.62                   | 356.16                    | 288.94                  | 889.10        | 1,096.70              | 6,374.24                          | 6,852.51                      | (78,199.70)       |
| <b>ASSIGNED FUND BALANCE, BEGINNING</b>                                     | (2,960,895.74)    | 96,001.86                    | 4,258.65              | 566.88              | 3,117.64               | (2,750.90)               | 2,340.48                | 18,486.89                 | 13,267.96               | 2,734.48      | 2,524.27              | 233.08                            | 40,178.83                     | (2,779,935.62)    |
| <b>ASSIGNED FUND BALANCE, ENDING</b>  | \$ (3,044,463.79) | \$ 84,537.40                 | \$ 5,560.38           | \$ 598.53           | \$ 2,703.43            | \$ (2,718.53)            | \$ 2,364.10             | \$ 18,843.05              | \$ 13,556.90            | \$ 3,623.58   | \$ 3,620.97           | \$ 6,607.32                       | \$ 47,031.34                  | \$ (2,858,135.32) |
| <b>TOTAL RESTRICTED AND ASSIGNED FUND BALANCE - PERMANENT FUND - ENDING</b> |                   |                              |                       |                     |                        |                          |                         |                           |                         |               |                       |                                   |                               | \$ 2,931,312.85   |

**Town of Lincoln, Maine**  
**Schedule of Property Valuation, Assessments, and Appropriations**  
**For the Year Ended June 30, 2012**

|   |                                |
|---|--------------------------------|
| Assessed Valuation                              |                                |
| Real estate valuation                           | \$ 283,438,480.00              |
| Personal property valuation                     | <u>76,669,867.00</u>           |
| Total valuation                                 | <u>360,108,347.00</u>          |
| Tax Commitment                                  |                                |
| Tax assessment at \$19.86 per thousand          | <u>7,151,751.77</u>            |
| Reconciliation of Commitment with Appropriation |                                |
| Current year tax commitment, as above           | 7,151,751.77                   |
| Appropriated from surplus and carryovers        | 837,626.00                     |
| Budgeted transfers in (out)                     | 205,347.00                     |
| Estimated revenues                              | <u>2,687,818.75</u>            |
| Appropriations per original budget              | <u>10,882,543.52</u>           |
| Overlay   | <u>(26,232.40)</u>             |
| Total appropriations                            | <u><u>\$ 10,856,311.12</u></u> |

Town of Lincoln, Maine  
Schedule of Taxes Receivable  
June 30, 2012

|   |                 |                      |
|---|-----------------|----------------------|
| Taxes receivable                                |                 |                      |
| 2012  | \$ 275,722.22   |                      |
| 2011  | 1,491.05        |                      |
| 2010  | 208.68          |                      |
| 2008-2009                                       | 651.68          |                      |
|   |                 | \$ 278,073.63        |
| Tax liens receivable                            |                 |                      |
| 2011  | 103,688.72      |                      |
| 2010  | 5,296.49        |                      |
| 2009  | <u>4,673.01</u> |                      |
|   |                 | <u>113,658.22</u>    |
| Total taxes receivable and tax liens receivable |                 | <u>\$ 391,731.85</u> |



## APPENDIX B

### LINCOLN SANITARY DISTRICT FINANCIAL STATEMENT



**Photo: Everyone loves Breakfast with Santa!**

Lincoln Sanitary District

**REPORT ON FINANCIAL STATEMENTS**  
**(with required and other supplementary information)**

For the Years Ended December 31, 2011 and 2010



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### **Independent Auditor's Report**

To the Board of Trustees  
Lincoln Sanitary District

We have audited the accompanying financial statements of the Lincoln Sanitary District as of and for the years ended December 31, 2011 and 2010, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

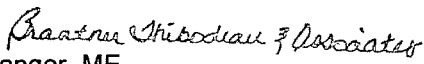
We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Lincoln Sanitary District as of December 31, 2011 and 2010, and the respective changes in financial position and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 26, 2012, on our consideration of Lincoln Sanitary District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 8 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lincoln Sanitary District's financial statements as a whole. The other supplementary information included on Schedule 1 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. Schedule 1 and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Schedule 1 and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

  
Bangor, ME  
July 26, 2012

**Lincoln Sanitary District  
Management's Discussion and Analysis (Unaudited)  
December 31, 2011**

**INTRODUCTION**

The Lincoln Sanitary District is pleased to present the District's financial statements for the year ended December 31, 2011. This report is an effort to provide information to our customers regarding financial standing and a general analysis of water district planning, operations and progress. The appointed Trustees and the Superintendent are solely responsible for the content of this report.

**CURRENT AND FUTURE PLANS**

Current capital improvement projects are in progress for waste water treatment facility upgrades, pump station and Scada projects. Budgeted cost for these projects is \$4,122,500. The projects will be financed by a loan of \$1,100,000 and grants of \$3,022,500 from United States Department of Agriculture Rural Utilities Services. It is anticipated that the projects will be completed by June 1, 2012.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The Lincoln Sanitary District is a quasi-municipal organization. The District uses one proprietary fund that is operated and financed in a manner similar to a private business.

The Management and Discussion analysis (MD&A) serves as an introduction to the financial statements of the District. The MD&A is an analysis presented by District management to provide the reader insight into the District's financial condition. The MD&A for 2011 is comparative with 2010 as required by GASB 34.

The District's basic financial statements are as follows:

Statement of net assets

Statement of revenues, expenses and changes in net assets

Statement of cash flows

Notes to the financial statements

**FINANCIAL HIGHLIGHTS**

Net assets increased by \$1,928,073. This change is the result of \$891,527 in revenues offset by \$1,062,665 in expenses, grant revenue of \$2,099,211

Capital assets increased by \$2,217,574. This represents a \$2,569,161 increase in utility plant property less a \$351,587 increase in accumulated depreciation.

Long term debt increased by \$1,010,850.

Short term debt in the amount of \$640,940 for the pump station and Scada project was paid in full using loan proceeds from Rural Development.

Operating revenue increased by 0.63% from \$844,949 to \$850,312.

Depreciation expense increased 10.31% from \$408,941 to \$414,046 before the adjustment for the disposition of fully depreciated assets.

Non-depreciation operating expenses increased by \$42,054 or 7.60%. This is due to increases in waste water pumping, waste water treatment and administrative and general expenses totaling \$44,942, offset by a \$2,888 decrease in collection systems expense.

## CONDENSED STATEMENT OF NET ASSETS

A condensed statement of net assets for December 31, 2011 and 2010 is as follows.

|  | <u>2011</u>         | <u>2010</u>        |
|--|---------------------|--------------------|
| Current assets                                 | \$ 664,332          | \$ 569,000         |
| Capital assets                                 | <u>9,342,526</u>    | <u>7,124,952</u>   |
| Total assets                                   | <u>10,006,858</u>   | <u>7,693,952</u>   |
| Current liabilities                            | 326,026             | 857,805            |
| Long term debt                                 | <u>2,688,794</u>    | <u>1,772,182</u>   |
| Total liabilities                              | 3,014,820           | 2,629,987          |
| Invested in capital assets net of related debt | 6,425,884           | 4,550,981          |
| Restricted for capital projects                | 53,116              | 31,316             |
| Unrestricted                                   | <u>513,038</u>      | <u>481,668</u>     |
| Total net assets                               | <u>\$ 6,992,038</u> | <u>\$5,063,965</u> |

## CURRENT ASSETS

Current assets increased by \$95,332. This is due to an increase in cash and cash equivalents of \$44,132, an increase in various accounts receivable accounts of \$50,088, a decrease in special project and interest of \$1,112.

## CAPITAL ASSETS

Capital assets increased by \$2,217,574 in 2011. The increase consists of the following:

|                               | <u>Additions</u>   |
|-------------------------------|--------------------|
| Utility property              | \$ 79,466          |
| Construction work in progress | 2,489,695          |
| Allowance for depreciation    | <u>(351,587)</u>   |
| Total                         | <u>\$2,217,574</u> |

## Long-term Debt

Long term debt increased by \$1,010,850. The change results from new Rural Development debt in the amount of \$1,100,000 and the 2011 principal payments totaling \$164,050.

## CURRENT LIABILITIES

Current and accrued liabilities decreased by \$531,779. Construction payable increased by \$1,069, accrued interest increased \$13,854, bond anticipation note decreased \$640,940, new capital lease in the amount of \$74,700 and current maturities of long term debt increased by \$19,538.

## CONDENSED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

|                       | <u>2011</u>        | <u>2010</u>        |
|-----------------------|--------------------|--------------------|
| Operating revenue     | \$ 850,312         | \$ 844,949         |
| Non operating revenue | <u>2,140,426</u>   | <u>5,714</u>       |
| Total revenues        | 2,990,738          | 850,663            |
| Depreciation expense  | 414,046            | 408,941            |
| Operating expense     | 595,511            | 553,457            |
| Non operating expense | <u>53,108</u>      | <u>43,855</u>      |
| Total expenses        | <u>1,062,665</u>   | <u>1,006,253</u>   |
| Change in net assets  | 1,928,073          | (155,590)          |
| Beginning net assets  | <u>5,063,965</u>   | <u>5,219,555</u>   |
| Ending net assets     | <u>\$6,992,038</u> | <u>\$5,063,965</u> |

### OPERATING REVENUE

All of the \$850,312 of the 2011 operating revenue is from user fees.

The District's user fees are billed quarterly based on water consumption provided by the Lincoln Water District at rates set by the board of trustees. During 2011, the user fees increased by 0.63%.

### OPERATING EXPENSES

Operating expenses for the years ended 2011 and 2010 are as follows:

|                            | <u>2011</u>      | <u>2010</u>      |
|----------------------------|------------------|------------------|
| Collection system          | \$ 6,010         | \$ 8,898         |
| Waste water pumping        | 38,150           | 26,968           |
| Waste water treatment      | 287,142          | 268,943          |
| Administrative and general | <u>264,209</u>   | <u>248,648</u>   |
| Total operating expenses   | <u>\$595,511</u> | <u>\$553,457</u> |

### NON-OPERATING REVENUE (EXPENSES)

Non-operating revenues (expenses) consist of the following:

|   | <u>2011</u>        | <u>2010</u>       |
|---|--------------------|-------------------|
| Interest income                             | \$ 739             | \$ 722            |
| Other income                                | 16,726             | 4,992             |
| Grant revenue                               | 2,099,211          | -                 |
| Gain on sale of capital asset               | 23,750             | -                 |
| Interest expense                            | <u>(53,108)</u>    | <u>(43,855)</u>   |
| Total non-operating<br>revenue and expenses | <u>\$2,087,318</u> | <u>\$(38,141)</u> |

## **FINANCING AND COMMUNICATIONS**

The Trustees examine income and expenses on a monthly basis. They also, as required, employ the services of a Certified Public Accountant to perform an annual audit of all financial aspects of the District. The results of the annual audit are available each year at the District office.

Public input pertaining to any issue is welcome and encouraged at any regular Trustee meeting. Meetings are generally held on the second Tuesday of each month at the District office and begin at 6:15 PM.

### **Contact Information**

If you have questions about this report or need any additional information, contact the Lincoln Sanitary District, at PO Box 56, Lincoln, ME 04457 or call (207) 794-8244.

This information is provided by the Board of Trustees:

Diana Johnston, Chair  
Darrell Dill, Vice Chair  
Darlene Mulari, Treasurer  
Russell Stanley  
Mark Babin  
Roberta Dickinson  
Donald Barker  
Darold Wooley, Superintendent

**Lincoln Sanitary District  
Statements of Net Assets**

|  | <b>December 31,</b> |                     |
|--|---------------------|---------------------|
|  | <b>2011</b>         | <b>2010</b>         |
| <b>ASSETS</b>                                    |                     |                     |
| Current assets                                   |                     |                     |
| Cash and cash equivalents                        | \$ 524,040          | \$ 479,908          |
| Accounts receivable                              | 108,881             | 86,032              |
| Maine Municipal Bond Bank - note receivable      | 3,000               | 3,000               |
| Rural Development - note receivable              | 27,239              | -                   |
| Special projects and interest                    | 1,172               | 60                  |
|  | <u>664,332</u>      | <u>569,000</u>      |
| Total current assets                             |                     |                     |
| Non-current assets                               |                     |                     |
| Capital assets                                   |                     |                     |
| Assets not being depreciated                     | 3,207,145           | 717,450             |
| Operating property                               | 13,020,428          | 12,940,962          |
| Less accumulated depreciation                    | <u>(6,885,047)</u>  | <u>(6,533,460)</u>  |
|  | <u>9,342,526</u>    | <u>7,124,952</u>    |
| Total non-current assets                         |                     |                     |
|  | <u>10,006,858</u>   | <u>7,693,952</u>    |
| Total assets                                     |                     |                     |
|  |                     |                     |
| <b>LIABILITIES</b>                               |                     |                     |
| Current liabilities                              |                     |                     |
| Construction payables                            | 27,239              | 26,170              |
| Accrued interest payable                         | 23,777              | 9,923               |
| Accrued paid time off                            | 16,923              | 16,923              |
| Bond anticipation note payable                   | -                   | 640,940             |
| Capital lease payable, net of long term portion  | 11,490              | -                   |
| Current maturity of long term debt               | <u>183,387</u>      | <u>163,849</u>      |
|  | <u>262,816</u>      | <u>857,805</u>      |
| Total current liabilities                        |                     |                     |
| Non-current liabilities                          |                     |                     |
| Capital lease payable, net of current maturities | 63,210              | -                   |
| Long term debt, net of current maturities        | <u>2,688,794</u>    | <u>1,772,182</u>    |
|  | <u>3,014,820</u>    | <u>2,629,987</u>    |
| Total liabilities                                |                     |                     |
|  |                     |                     |
| <b>NET ASSETS</b>                                |                     |                     |
| Invested in capital assets, net of related debt  | 6,425,884           | 4,550,981           |
| Restricted for capital projects                  | 53,116              | 31,316              |
| Unrestricted                                     | <u>513,038</u>      | <u>481,668</u>      |
|  | <u>\$ 6,992,038</u> | <u>\$ 5,063,965</u> |
| Total net assets                                 |                     |                     |

See accompanying notes to basic financial statements.



**Lincoln Sanitary District**  
**Statements of Revenues, Expenses and Changes in Net Assets**

|  | <b>Year Ended December 31,</b> |                     |
|--|--------------------------------|---------------------|
|  | <b>2011</b>                    | <b>2010</b>         |
| <b>OPERATING REVENUES</b>                |                                |                     |
| User fees                                | \$ 850,312                     | \$ 844,949          |
| Other income                             | <u>16,726</u>                  | <u>4,992</u>        |
| Total operating revenues                 | <u>867,038</u>                 | <u>849,941</u>      |
| <b>OPERATING EXPENSES</b>                |                                |                     |
| Collection systems                       | 6,010                          | 8,898               |
| Wastewater pumping                       | 38,150                         | 26,968              |
| Wastewater treatment                     | 287,142                        | 268,943             |
| Administrative and general               | 264,209                        | 248,648             |
| Depreciation                             | <u>414,046</u>                 | <u>408,941</u>      |
| Total operating expenses                 | <u>1,009,557</u>               | <u>962,398</u>      |
| Operating loss                           | <u>(142,519)</u>               | <u>(112,457)</u>    |
| <b>NON-OPERATING REVENUES (EXPENSES)</b> |                                |                     |
| Grant revenue                            | 2,099,211                      | -                   |
| Gain on sale of capital asset            | 23,750                         | -                   |
| Interest and investment revenue          | 739                            | 722                 |
| Interest expense                         | <u>(53,108)</u>                | <u>(43,855)</u>     |
| Total non-operating revenue (expenses)   | <u>2,070,592</u>               | <u>(43,133)</u>     |
| Change in net assets                     | 1,928,073                      | (155,590)           |
| Net assets - beginning                   | <u>5,063,965</u>               | <u>5,219,555</u>    |
| Net assets - ending                      | <u>\$ 6,992,038</u>            | <u>\$ 5,063,965</u> |

See accompanying notes to basic financial statements.

**Lincoln Sanitary District  
Statements of Cash Flows**

|   | <b>Year Ended December 31,</b> |                   |
|---|--------------------------------|-------------------|
|   | <b>2011</b>                    | <b>2010</b>       |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                     |                                |                   |
| Received from user charges                                      | \$ 827,463                     | \$ 828,496        |
| Received from other income                                      | 15,614                         | 5,019             |
| Payments for administrative and employee services               | (264,209)                      | (248,933)         |
| Payments to suppliers for goods and services                    | <u>(331,302)</u>               | <u>(303,946)</u>  |
| Net cash provided by operating activities                       | <u>247,566</u>                 | <u>280,636</u>    |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b> |                                |                   |
| Proceeds from issuing bonds                                     | 1,162,961                      | 605,640           |
| Acquisition and construction of capital assets                  | (2,630,551)                    | (614,385)         |
| Grant revenue   | 2,099,211                      | -                 |
| Gain on sale of capital assets                                  | 23,750                         | -                 |
| Interest paid on debt   | (39,254)                       | (44,611)          |
| Repayment of bonds and capital leases                           | <u>(820,290)</u>               | <u>(160,582)</u>  |
| Net cash used by capital activities                             | <u>(204,173)</u>               | <u>(213,938)</u>  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                     |                                |                   |
| Interest on cash and investments                                | <u>739</u>                     | <u>722</u>        |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>                | 44,132                         | 67,420            |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING</b>                     | <u>479,908</u>                 | <u>412,488</u>    |
| <b>CASH AND CASH EQUIVALENTS, ENDING</b>                        | <u>\$ 524,040</u>              | <u>\$ 479,908</u> |
| <b>Supplemental information</b>                                 |                                |                   |
| Interest paid during the fiscal year                            | <u>\$ 39,254</u>               | <u>\$ 44,611</u>  |

See accompanying notes to basic financial statements.

**Lincoln Sanitary District  
Statements of Cash Flows**

|  | <u>Year Ended December 31,</u> |                   |
|--|--------------------------------|-------------------|
|  | <u>2011</u>                    | <u>2010</u>       |
| <b>Reconciliation of operating loss to net cash provided by operating activities</b> |                                |                   |
| Operating loss   | \$ (142,519)                   | \$ (112,457)      |
| Depreciation and amortization  | 414,046                        | 408,941           |
| Changes in assets and liabilities  |                                |                   |
| (Increase) Decrease in accounts receivable   | (22,849)                       | (16,453)          |
| (Increase) Decrease in accrued paid time off   | -                              | 578               |
| (Increase) Decrease in special projects and interest                                 | <u>(1,112)</u>                 | <u>27</u>         |
| Net cash provided by operating activities  | <u>\$ 247,566</u>              | <u>\$ 280,636</u> |

**Lincoln Sanitary District  
Notes to Basic Financial Statements  
December 31, 2011 and 2010**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Lincoln Sanitary District is a quasi-municipal corporation located in Lincoln, Maine which operates a sewage treatment plant.

The accounting and reporting policies of the District related to the fund included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Generally accepted accounting principles (GAAP) for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of Local Governmental Units* and by the Financial Accounting Standards Board (FASB), when applicable. As allowed in section P80 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, the District has elected not to apply Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinion, and Accounting Research Bulletins of the Committee of Accounting Procedures issued after November 30, 1989 to the District. The more significant accounting policies of the District are described below.

**A. FINANCIAL REPORTING ENTITY**

The District's basic financial statements include the accounts of all District operations. The criteria for including organizations as component units within the District's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- the organization is legally separate (can sue and be sued in its own name)
- the District holds the corporate powers of the organization
- the District appoints a voting majority of the organization's board
- the District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the District
- there is fiscal dependency by the organization on the District

Based on the aforementioned criteria, the Lincoln Sanitary District has no component units.

**B. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS**

**1. Proprietary Fund**

*Enterprise Fund*

The Enterprise Fund is used to account for the operations of the sanitary district. Activities of the fund include administration, operations and maintenance of the waste water system and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of long-term debt for the waste water fund. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted if necessary to ensure integrity of the fund.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. Operating expenses for the proprietary funds include the cost of personnel, contractual services, supplies and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**Lincoln Sanitary District  
Notes to Basic Financial Statements  
December 31, 2011 and 2010**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The fund financial statements for proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities, whether current or non-current, are included on the statement of net assets and the operating statements present increases, revenues, and decreases, expenses, in net total assets. Under the accrual basis of accounting, revenues are recognized when earned, including unbilled water services which are accrued. Expenses are recognized at the time the liability is incurred.

**D. FINANCIAL STATEMENT AMOUNTS**

**1. Deposits**

For purposes of the statement of cash flows, all highly liquid investments with a maturity of four months or less are considered to be cash equivalents. Additional information is presented in Note 2.

**2. Capital Assets**

Capital assets, which include property, plant, equipment and infrastructure assets, are reported in the business-type activities in the fund financial statements for proprietary funds. All capital assets are valued at historical cost or estimated historical cost if actual historical is not available. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized.

Assets capitalized have an original cost of \$3,000 or more and over one year of useful life. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

|                         |              |
|-------------------------|--------------|
| Buildings               | 20-50 years  |
| Infrastructure          | 50-100 years |
| Equipment and furniture | 3-20 years   |

**3. Long-term Debt**

All long-term debt to be repaid from business-type resources is reported as liabilities in proprietary fund statements. The long term debt consists of bonds payable and a capital lease.

**4. Income Taxes**

The District is a quasi-municipal entity and is exempt from federal and state income taxes. Therefore, no provision for income taxes is included in the accompanying financial statements.

**Lincoln Sanitary District  
Notes to Basic Financial District  
December 31, 2011 and 2010**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**5. Vacation and Sick Leave**

Vacation benefits are based on years of service. These benefits are substantially non-vesting and are not material, therefore they are not reported.

Under terms of personnel policies, employees can accrue up to 120 days of sick time. After 15 or more years of service employees will be paid 33.33% of sick time upon termination or retirement.

**6. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds.

Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Lincoln Sanitary District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

**E. RECENT ACCOUNTING PRONOUNCEMENTS**

In December, 2010, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. This statement incorporates into the GASB literature the FASB and AICPA guidance issued before November 30, 1989 that does not conflict with or contradict GASB pronouncement and eliminates the option for business-type activities and enterprise funds to follow FASB pronouncements issued after November 30, 1989. This statement is effective for financial statements for periods beginning after December 15, 2011. The District does not believe the adoption of this statement will have a material effect on the District's financial position or results of operations.

In July, 2011, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net position*. This statement requires proprietary funds and similar funds types, and governmental-and business-type activities to report net position, not net assets, as well as deferred outflows of resources and deferred inflows of resources. This statement is effective for financial statements for periods beginning after December 15, 2011. The District is currently assessing the impact of this statement.

In April 2012, the Governmental Accounting Standards Board (GASB) issued two GASB Statements Nos. 65 and 66. GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, clarifies the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial accounting. GASB Statement No. 66, *Technical Corrections -2012*, enhances the usefulness of financial reports by resolving conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting. Both statements are effective for periods beginning after December 15, 2012.

**Lincoln Sanitary District**  
**Notes to Basic Financial Statements**  
**December 31, 2011 and 2010**

**NOTE 2. DEPOSITS (CONTINUED)**

*Custodial Credit Risk:* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of December 31, 2011 and 2010 the District reported deposits of \$524,040 and \$479,908 with bank balances of \$539,969 and \$480,512, respectively. Of the District's total bank balance as of December 31, 2011 and 2010, \$243,947 and \$195,909 were exposed to custodial credit risk.

**NOTE 3. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2011 was as follows:

|  | <u>Balance<br/>12/31/10</u> | <u>Additions/<br/>Completions</u> | <u>Retire-<br/>ments</u> | <u>Balance<br/>12/31/11</u> |
|--|-----------------------------|-----------------------------------|--------------------------|-----------------------------|
| <b>Business-type activities</b>              |                             |                                   |                          |                             |
| <i>Capital assets not being depreciated</i>  |                             |                                   |                          |                             |
| Land and improvements                        | \$ 50,340                   | \$ -                              | \$ -                     | \$ 50,340                   |
| Construction in progress                     | <u>667,110</u>              | <u>2,489,695</u>                  | <u>-</u>                 | <u>3,156,805</u>            |
| Total capital assets not being depreciated   | <u>717,450</u>              | <u>2,489,695</u>                  | <u>-</u>                 | <u>3,207,145</u>            |
| <i>Capital assets being depreciated</i>      |                             |                                   |                          |                             |
| Plant  | 3,897,835                   | -                                 | -                        | 3,897,835                   |
| Plant upgrade                                | 4,635,218                   | -                                 | -                        | 4,635,218                   |
| Sewer mains and systems                      | 2,811,185                   | -                                 | -                        | 2,811,185                   |
| Trucks and equipment                         | 656,503                     | 141,926                           | (62,460)                 | 735,969                     |
| Other  | <u>940,221</u>              | <u>-</u>                          | <u>-</u>                 | <u>940,221</u>              |
| Total capital assets being depreciated       | 12,940,962                  | 141,926                           | (62,460)                 | 13,020,428                  |
| <i>Less accumulated depreciation</i>         | <u>(6,533,460)</u>          | <u>(414,047)</u>                  | <u>62,460</u>            | <u>(6,885,047)</u>          |
| Total capital assets, being depreciated, net | <u>6,407,502</u>            | <u>(272,121)</u>                  | <u>-</u>                 | <u>6,135,381</u>            |
| Capital assets, net                          | <u>\$ 7,124,952</u>         | <u>\$2,217,574</u>                | <u>\$ -</u>              | <u>\$ 9,342,526</u>         |

**Lincoln Sanitary District**  
**Notes to Basic Financial Statements**  
**December 31, 2011 and 2010**

**NOTE 4. BOND ANTICIPATION NOTE PAYABLE**

The following is a summary of short-term debt transactions for the year ended December 31, 2011:

|                                   | <b>Beginning<br/>Balance<br/><u>12/31/10</u></b> | <b><u>Additions</u></b> | <b>Retire-<br/>ments</b> | <b>Ending<br/>Balance<br/><u>12/31/11</u></b> |
|-----------------------------------|--|-------------------------|--------------------------|---|
| Bond anticipation<br>note payable | <u>\$640,940</u>                                 | <u>\$459,060</u>        | <u>\$1,100,000</u>       | <u>\$ -</u>                                   |

The bond anticipation note was issued to upgrade the District's waste water treatment facility, pump station and SCADA system and was paid off during 2011 with loan proceeds from permanent financing through Rural Development.

**NOTE 5. LONG-TERM DEBT**

**Obligations under capital leases**

The District has entered into a capital lease for equipment expiring in 2017. The liabilities under capital leases are recorded at the lower of the present value of the minimum lease payments or the fair market value of the asset acquired.

Minimum future lease payments under capital leases as of December 31, 2011 are:

|   |                 |
|---|-----------------|
| 2012                                    | \$13,881        |
| 2013                                    | 13,881          |
| 2014                                    | 13,881          |
| 2015                                    | 13,881          |
| 2016                                    | 13,881          |
| Thereafter                              | <u>13,881</u>   |
|   | 83,286          |
| Less amount representing interest       | <u>8,586</u>    |
| Present value of minimum lease payments | <u>\$74,700</u> |



**Lincoln Sanitary District**  
**Notes to Basic Financial Statements**  
**December 31, 2011 and 2010**

**NOTE 5. LONG-TERM DEBT (CONTINUED)**

**General obligation bonds payable**

The following is a summary of general obligation bonds payable transactions for the year ended December 31, 2011:

|   | <u>Original<br/>Amount</u> | <u>Principal<br/>Balance<br/>12/31/10</u> | <u>Issued<br/>(Retired)</u> | <u>Principal<br/>Balance<br/>12/31/11</u> |
|---|----------------------------|---|-----------------------------|---|
| <i>Maine Municipal Bond Bank</i>                              |                            |   |                             |   |
| 2.40%, construction bond<br>dated October 1, 1999 due<br>2019 | \$2,365,450                | \$1,203,751                               | \$(121,418)                 | \$1,082,333                               |
| 1% construction bond dated<br>March 3, 2009 due 2026          | 815,887                    | 732,280                                   | (42,432)                    | 689,848                                   |
| <i>Rural Development</i>                                      |                            |   |                             |   |
| 2.375%, 2011 revenue bond<br>dated June 30, 2011 due<br>2051  | 400,000                    | -   | 400,000                     | 400,000                                   |
| 2.625% revenue bond dated<br>June 30, 2011 due 2051           | <u>700,000</u>             | <u>-</u>                                  | <u>700,000</u>              | <u>700,000</u>                            |
| Total long-term debt  | <u>\$4,281,337</u>         | <u>\$1,936,031</u>                        | <u>\$936,150</u>            | <u>\$2,872,181</u>                        |

Future maturities of bonds payable are as follows:

| <u>Year Ended<br/>December 31</u> | <u>Principal</u>   | <u>Interest</u>  | <u>Total<br/>Payment<br/>Requirements</u> |
|-----------------------------------|--------------------|------------------|---|
| 2012                              | \$ 183,387         | \$ 59,261        | \$ 242,648                                |
| 2013                              | 187,209            | 55,403           | 242,612                                   |
| 2014                              | 191,119            | 51,457           | 242,576                                   |
| 2015                              | 195,115            | 47,423           | 242,538                                   |
| 2016                              | 199,204            | 43,297           | 242,501                                   |
| 2017-2021                         | 756,426            | 158,502          | 914,928                                   |
| 2022-2026                         | 350,895            | 118,275          | 469,170                                   |
| 2027-2031                         | 123,993            | 96,402           | 220,395                                   |
| 2032-2036                         | 140,519            | 79,876           | 220,395                                   |
| 2037-2041                         | 159,254            | 61,141           | 220,395                                   |
| 2042-2046                         | 180,491            | 39,904           | 220,395                                   |
| 2047-2051                         | <u>204,569</u>     | <u>14,736</u>    | <u>219,305</u>                            |
|                                   | <u>\$2,872,181</u> | <u>\$825,677</u> | <u>\$3,697,858</u>                        |

**Lincoln Sanitary District**  
**Notes to Basic Financial Statements**  
**December 31, 2011 and 2010**

**NOTE 6. PENSION PLANS**

**1. Defined Benefit Pension Plan – Description**

The District has contributed to the Maine Public Employers Retirement System (Maine PERS) Participating Local District Consolidated Retirement Plan, a cost-sharing multiple-employer defined benefit plan. The District payroll for employees covered by this plan was \$311,638 for 2011 and \$298,771 for 2010.

All full-time District employees are eligible to participate in the Maine PERS. Benefits vest after five years of service. Prior to five years of service, should an employee terminate their participation in the system, they would receive their contribution plus interest. Beyond the five year period, the employee would receive a certain benefit upon attaining the age of sixty; this benefit would be computed at that time. A copy of the most recent financial report for the plan may be obtained from the Maine PERS.

**2. Contribution Requirements**

Participating District employees are required to contribute 6.5% of their annual salary to the plan by State Statute. The District has paid the required contributions which represent a percentage of the covered payroll as determined by the Plan's actuaries on an annual basis. The following summarizes the required contributions and percentages for the current year and the two preceding years.

|            | Year Ended December 31 |           |           |
|------------|------------------------|-----------|-----------|
|            | 12/31/11               | 12/31/10  | 12/31/09  |
| Employer   |                        |           |           |
| Amount     | \$ 12,317              | \$ 9,393  | \$ 8,243  |
| Percentage | 3.95%                  | 3.14%     | 2.79%     |
| Employee   |                        |           |           |
| Amount     | \$ 20,256              | \$ 19,420 | \$ 19,136 |
| Percentage | 6.5%                   | 6.5%      | 6.5%      |

**NOTE 7. SIGNIFICANT RATE PAYER**

Lincoln Sanitary District assessed Lincoln Paper & Tissue, LLC fixed rate user fees of \$146,437 and \$146,437 for the years ended December 31, 2011 and 2010. Metered user fees billed to Lincoln Paper & Tissue, LLC for the years ended December 31, 2011 and 2010 were \$1,337 and \$901 respectively. These amounts represent 17.04% of operating revenue for 2011 and 17.34% of operating revenue for 2010. As of December 31, 2011 and 2010, there were no accounts receivable due to Lincoln Sanitary District from Lincoln Paper & Tissue, LLC.

**NOTE 8. COMMITMENTS**

Lincoln Sanitary District has entered into a contract with Apex Construction Inc. in the amount of \$2,963,697 for upgrades to the waste water treatment facility and pump stations. As of December 31, 2011, the balance remaining on the contract was \$543,411.

**Lincoln Sanitary District**  
**Schedule of Operating Expenses - Budget to Actual**  
**Year Ended December 31, 2011**

|                                      | <b>Budget</b>     | <b>Actual</b>     | <b>Variance<br/>Favorable<br/>(Unfavorable)</b> |
|--------------------------------------|-------------------|-------------------|---|
| <b>COLLECTION SYSTEMS</b>            |                   |                   |   |
| Maintenance of equipment             | \$ 1,795          | \$ 2,582          | \$ (787)  |
| Maintenance of sewers                | 2,480             | 2,602             | (122)   |
| Maintenance of manholes              | 2,300             | 569               | 1,731   |
| Supplies and expense                 | <u>350</u>        | <u>257</u>        | <u>93</u>                                       |
| Total collection systems             | <u>\$ 6,925</u>   | <u>\$ 6,010</u>   | <u>\$ 915</u>                                   |
| <b>WASTEWATER PUMPING</b>            |                   |                   |   |
| Fuel                                 | \$ 600            | \$ 1,150          | \$ (550)  |
| Power                                | 28,280            | 27,248            | 1,032   |
| Water                                | 526               | 501               | 25  |
| Maintenance of equipment             | 3,000             | 8,808             | (5,808)   |
| Maintenance of building and grounds  | 250               | 443               | (193)   |
| Supplies                             | <u>50</u>         | <u>-</u>          | <u>50</u>                                       |
| Total wastewater pumping             | <u>\$ 32,706</u>  | <u>\$ 38,150</u>  | <u>\$ (5,444)</u>                               |
| <b>WASTEWATER TREATMENT</b>          |                   |                   |   |
| Heat                                 | \$ 18,000         | \$ 19,564         | \$ (1,564)                                      |
| Power                                | 50,000            | 41,651            | 8,349   |
| Maintenance of buildings and grounds | 1,000             | 1,324             | (324)   |
| Water                                | 1,500             | 1,525             | (25)  |
| Maintenance of equipment             | 8,400             | 7,889             | 511   |
| Service contracts                    | 800               | 1,110             | (310)   |
| Laboratory expense                   | 3,403             | 3,309             | 94  |
| Chemicals                            | 8,563             | 10,714            | (2,151)   |
| Truck expense                        | 10,019            | 10,543            | (524)   |
| Supplies and expense                 | 2,894             | 2,433             | 461   |
| Crew expense                         | 1,600             | 1,790             | (190)   |
| Labor expense                        | 186,648           | 184,511           | 2,137   |
| New equipment                        | <u>-</u>          | <u>779</u>        | <u>(779)</u>                                    |
| Total wastewater treatment           | <u>\$ 292,827</u> | <u>\$ 287,142</u> | <u>\$ 5,685</u>                                 |

**Lincoln Sanitary District**  
**Schedule of Operating Expenses - Budget to Actual (Continued)**  
**Year Ended December 31, 2011**

|                                   | <b>Budget</b>     | <b>Actual</b>     | <b>Variance<br/>Favorable<br/>(Unfavorable)</b> |
|-----------------------------------|-------------------|-------------------|---|
| <b>ADMINISTRATION AND GENERAL</b> |                   |                   |   |
| Trustee compensation              | \$ 1,800          | \$ 3,022          | \$ (1,222)                                      |
| Salaries - general office         | 118,548           | 119,800           | (1,252)   |
| Employee insurance                | 64,162            | 61,627            | 2,535   |
| Employee retirement               | 32,711            | 31,189            | 1,522   |
| Insurance                         | 14,242            | 21,573            | (7,331)   |
| Office equipment maintenance      | 1,370             | 1,134             | 236   |
| Postage                           | 5,447             | 4,276             | 1,171   |
| Telephone                         | 2,900             | 2,201             | 699   |
| Supplies and expense              | 1,862             | 1,917             | (55)  |
| Legal services                    | 2,700             | 3,428             | (728)   |
| Audit                             | 4,900             | 4,400             | 500   |
| Publications and dues             | 635               | 507               | 128   |
| Water meter reading expense       | 6,800             | 7,434             | (634)   |
| Technical training                | 2,514             | 1,701             | 813   |
| Travel expense                    | 200               | -                 | 200   |
| Total administrative and general  | <u>\$ 260,791</u> | <u>\$ 264,209</u> | <u>\$ (3,418)</u>                               |
| Totals                            | <u>\$ 593,249</u> | <u>\$ 595,511</u> | <u>\$ (2,262)</u>                               |

**Report on Internal Control Over Financial Reporting and on Compliance and  
Other Matters Based on an Audit of Financial Statements Performed  
in Accordance With Government Auditing Standards**

Board of Trustees  
Lincoln Sanitary District

We have audited the financial statements of Lincoln Sanitary District as of and for the years ended December 31, 2011 and 2010, which collectively comprise Lincoln Sanitary District's basic financial statements and have issued our report thereon dated July 26, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

Management of Lincoln Sanitary District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Lincoln Sanitary District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lincoln Sanitary District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Lincoln Sanitary District's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses. #2011-1.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Lincoln Sanitary District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2011-2.

This report is intended solely for the information and use of the Board of Trustees, management, others within the entity and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Robert Chiodini & Associates*

Bangor, Maine  
July 26, 2012



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Email: bta@btacpa.com

**Independent Auditor's Report on Compliance With Requirements That Could  
Have a Direct and Material Effect on Each Major Program and on Internal  
Control Over Compliance in Accordance With OMB Circular A-133**

Board of Trustees  
Lincoln Sanitary District

**Compliance**

We have audited Lincoln Sanitary District's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Lincoln Sanitary District's major federal programs for the year ended December 31, 2011. Lincoln Sanitary District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Lincoln Sanitary District's management. Our responsibility is to express an opinion on Lincoln Sanitary District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lincoln Sanitary District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Lincoln Sanitary District's compliance with those requirements.

In our opinion, Lincoln Sanitary District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item #2011-2.

### **Internal Control Over Compliance**

Management of Lincoln Sanitary District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Lincoln Sanitary District's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Lincoln Sanitary District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be a significant deficiency.

*A significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as #2011-2 to a significant deficiency.

Lincoln Sanitary District's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Lincoln Sanitary District's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the Board of Trustees, management, others within the entity, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Chaiten Thibodeau & Associates*

Bangor, Maine  
July 26, 2012



**Lincoln Sanitary District  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2011**

| Federal Grantor/Pass-through<br>Grantor/Program Title         | Federal<br>CFDA<br>Number | Grantor<br>Number | Expenditures        |
|---|---------------------------|-------------------|---------------------|
| <i>U.S. Department of Agriculture</i>                         |                           |                   |                     |
| Direct  |                           |                   |                     |
| ARRA - Water and Waste Disposal Systems for Rural Communities | 10.781                    | N/A               | \$ <u>3,199,211</u> |

**Lincoln Sanitary District**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2011**

**PURPOSE OF THE SCHEDULE**

Office of Management and Budget (OMB) Circular A-133 requires a Schedule of Expenditures of Federal Awards showing total expenditures for each federal award program as identified in the catalog of Federal Domestic Assistance (CFDA).

**SIGNIFICANT ACCOUNTING POLICIES**

**1. REPORTING ENTITY**

The accompanying schedule includes all federal award programs of Lincoln Sanitary District for the fiscal year ended December 31, 2011. The reporting entity is defined in the Notes to the Financial Statements of Lincoln Sanitary District.

**2. BASIS OF PRESENTATION**

The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

- a. Pursuant to OMB Circular A-133, federal financial assistance is defined as assistance provided by federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance or direct appropriations.
- b. OMB Circular A-133 establishes the level of expenditures to be used in defining major federal financial award programs. Major programs for the District have been identified in the Schedule of Findings and Questioned Costs.

**3. BASIS OF ACCOUNTING**

The information presented in the Schedule of Expenditures of Federal Awards is presented on a basis consistent with the District's general purpose financial statements. The grants included are all accounted for on the accrual basis of accounting which is described in the notes to the general purpose financial statements.

**4. LOANS OUTSTANDING**

The District has the following loan funding balances outstanding at December 31, 2011. All of the loan additions are represented by program expenditures:

| Cluster / Program Title   | CFDA<br>Number | FY2011 Loan<br>Funding | Outstanding<br>Balance |
|---|----------------|------------------------|------------------------|
| ARRA – Water and Waste<br>Disposal Systems for Rural<br>Communities | 10.781         | \$1,100,000            | \$1,100,000            |

**Lincoln Sanitary District  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2011**

**Section I — Summary of Auditor's Results**

***Financial Statements***

Type of auditor's report issued – Government-wide  
Financial Statements

- *Unqualified opinion*

Internal control over financial reporting

• Material weakness(es) identified?

-   X   yes        no

• Significant deficiency(ies) identified that are not  
considered to be material weakness(es)?

-        yes   X   none reported

Noncompliance material to financial  
statements noted?

-        yes   X   no

***Federal Awards***

Internal control over major programs

• Material weakness(es) identified?

-        yes   X   no

• Significant deficiency(ies) identified that are not  
considered to be material weakness(es)?

-   X   yes        none reported

Type of auditor's report issued on compliance  
for major programs

- *Unqualified opinion*

Any audit findings disclosed that are required  
to be reported in accordance with Section 510(a)  
of Circular A-133?

-   X   yes        no

Identification of major programs

***CFDA Number(s)***

***Name of Federal Program or Cluster***

10.781

ARRA - Water and Waste Disposal Systems for Rural  
Communities

Dollar threshold used to distinguish between  
Type A and Type B programs

- \$300,000

Auditee qualified as low-risk auditee?

-        yes   X   no

**Lincoln Sanitary District**  
**Schedule of Findings and Questioned Costs (Continued)**  
**For the Year Ended December 31, 2011**

**Section II — Financial Statement Findings**

| <b>#2011-1</b>                          |  |
|---|--|
| <i>Criteria or specific requirement</i> | Internal control over financial reporting  |
| <i>Condition</i>                        | Management does not control the preparation of the financial statements and fixed asset reporting which also results in significant audit adjustments. Inappropriate reviews and approvals of transactions, accounting entries or system outputs leading to significant adjustments. |
| <i>Questioned costs</i>                 | None   |
| <i>Context</i>                          | Management has relied on its auditors to prepare the financial statements and supporting schedules.  |
| <i>Effect</i>                           | Management may not be able to identify an error or misstatement in the financial statements. In addition, management may not be able to recognize that a required footnote had been omitted or an inappropriate footnote was included in the footnotes.                              |
| <i>Cause</i>                            | Lack of knowledge and training in financial statement preparation (including required note disclosures).   |
| <i>Recommendation</i>                   | Management should obtain the training necessary to permit the District to understand its own financial statements and required footnotes.  |
| <i>Management's response</i>            | Management will attempt to obtain training that will provide the knowledge necessary to assist more in the preparation of the financial statements.  |

**Section III — Federal Award Findings and Questioned Costs**

| <b>#2011-2</b>   |   |
|--|---|
| <i>Information on the federal program</i>  | Department of Agriculture, pass through Rural Development - CFDA #10.781 - ARRA - Water and Waste Disposal Systems for Rural Communities  |
| <i>Finding type</i>  | Material non-compliance, material weakness  |
| <i>Criteria or specific requirement</i><br><i>(including statutory, regulatory, or other citation)</i> | Internal control over reporting. OMB Circular A-133, Subpart C. 300 (a), (b) and (d), and Subpart C. 320. The auditee shall identify, in its accounts, all federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity. The auditee must also establish a system of accurate and timely reporting of federal grant information as required by the grantor. |
| <i>Condition</i>   | Management does not control the preparation of the schedule of expenditures of federal awards and data collection form.   |
| <i>Questioned costs</i>  | None  |
| <i>Context</i>   | Management has relied on its auditors to prepare the schedule of  |

expenditures of federal awards.  
**Lincoln Sanitary District**  
**Schedule of Findings and Questioned Costs (Continued)**  
**For the Year Ended December 31, 2011**

**Section III — Federal Award Findings and Questioned Costs (Continued)**

|                              |   |
|------------------------------|---|
| <i>Cause and effect</i>      | Lack of training, staffing levels and oversight of the District's grant reporting could result in unreliable reporting. |
| <i>Recommendation</i>        | The District should obtain the necessary training to alleviate its reliance on its auditor to perform these functions.  |
| <i>Management's response</i> | The District will work toward correcting this situation.  |



## APPENDIX C

### LINCOLN WATER DISTRICT FINANCIAL STATEMENT



Photo: The Lincoln Town Office during the Homecoming Parade!

**LINCOLN WATER DISTRICT  
FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
WITH INDEPENDENT AUDITORS' REPORT  
AND  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

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**LINCOLN WATER DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
2011**

To the District Trustee's and the Citizens of Lincoln:

The following is my report as Superintendent of the Lincoln Water District for the year ending December 31, 2011.

The Lincoln Water District Office is located at 3 Taylor Street and the Town's water supply is a ground water Aquifer that currently supplies all of the Municipal water needs of the towns of Lincoln and Howland. The location of the Esker Aquifer is in South Lincoln and is part of a major glacial stream deposit that extends in a North/South direction through the most southern part of the town of Lincoln. The District operates and maintains 4 gravel packed wells in the Aquifer. This water source has been in use since the fall of 1961, and feeds 27 miles of water transmission and distribution mains, supplying 130 public fire hydrants, 27 private fire services, and 1500 water service connections. The District average daily pumping rate is 810,000 gallons per day (G.P.D.). In the event of a power failure, water pressure and flow would be maintained by two 500,000 gallon standpipes located at the top of Pinkham Street and one 500,000 gallon underground concrete tank located off the Transalpine Road on Fish Hill.

The water source from the gravel packed well is pumped directly into the transmission and distribution system with no filtration or chemicals added, since the quality of the water is such that disinfection of the source water at the wells is not needed.

The District's financial statement shows that the District was in need of a rate increase. The rate adjustment was needed due to a loss of revenue from its operating revenue accounts. The water production has dropped by 50,000 gallons per day (G.P.D), due to the District's customers decrease in water use. The decrease in water use overall in the District's customer accounts was 16,000,000 gallons. Along with this decrease in water use, the cost of District operations, combined with the cost of materials to keep the District in good working order, has also increased. Below is a comparison of Financial Statements for Current and Prior Years:

**Balance Sheets**

|                               | <b>2011</b>      | <b>2010</b>      |
|-------------------------------|------------------|------------------|
| Current Assets                | 151,289          | 120,570          |
| Property, Plant and Equipment | 2,351,456        | 1,925,772        |
| Deferred Charges              | <u>12,557</u>    | <u>5,427</u>     |
| Total Assets                  | <u>2,515,302</u> | <u>2,051,769</u> |
|                               |                  |                  |
| Current Liabilities           | 142,263          | 134,656          |
| Long-Term Debt                | 702,705          | 361,381          |
| Other Liabilities             | <u>39,482</u>    | <u>31,626</u>    |
| Total Liabilities             | <u>884,450</u>   | <u>527,663</u>   |
|                               |                  |                  |
| Net Assets                    | <u>1,630,852</u> | <u>1,524,106</u> |

## **Statements of Revenues, Expenses and Changes in Fund Net Assets**

|                                   | <b>2011</b>     | <b>2010</b>     |
|-----------------------------------|-----------------|-----------------|
| Operating Revenues                | 757,954         | 735,924         |
| Operating Expenses                | 636,306         | 704,993         |
| Non Operating Revenues (Expenses) | <u>(14,902)</u> | <u>(23,409)</u> |
| Change in Net Assets              | <u>106,746</u>  | <u>7,522</u>    |

### **Overall Financial Position and Results of Operations**

As of December 31, 2011, the District had \$2,515,302 in assets and \$884,450 in liabilities. The District had operating revenues of \$757,954 during the year ending December 31, 2011 and had a cash balance of \$41,878.

### **Significant Transactions and Changes**

2011 did prove to be a busy year, with capital improvements that were planned for the year completed. The required Department of Transportation 6" main replacement at Cambolasse Stream was completed and paid for from District revenues. The cost of the project was \$42,768. Well #2 and Well #4 was going to be cleaned in 2011. After a closer look at well #3, it was decided to clean well #3, which was cleaned at a cost of \$13,110. The School Street project was completed in 2011 and replaced 2817 feet of 4" through 10" water mains, with the replacement of four (4) new fire hydrants. The School Street project was completed at a cost of \$416,339, which is under budgeted amount. The District funded the cost of the School Street project with a State Revolving Loan Fund (SRF) at 4.5 percent.

### **Budgetary Highlights**

The District does not utilize a budget; therefore, no comparison could be made between actual and budgeted expenditures.

### **Capital Assets and Long-Term Debt**

The District has five outstanding long term debts as follows:

1. A debt in the amount of \$168,880 at 7.7%, maturity in 2016.
2. A debt in the amount of \$123,000 at 4.5%, maturity in 2014.
3. TD Bank loan for cold storage building in the amount of \$55,035 at 4.5%, maturity in 2019.
4. Key Bank loan for 2007 ¾ ton Ford truck in the amount of \$10,000 at 4.5%, maturity in 2014.
5. A debt in the amount of \$416,339 at 4.5%, maturity in 2031.

### **Next Year's Operations**

The Lincoln Water District applied for and received a \$10,000 grant for wellhead protection due to groundwater protection regulation changes. The District intentions are to utilize the grant funds to complete the required work by summer of 2012.

### Request for Information

This report is a summary of our activities during 2011. If you have questions about this report or our water service in general, please call the District Office at 207-794-2921, or you may attend a Board of Trustees Meeting that is open to the Public. The meetings are typically held at the District Office on the second Tuesday of every month at 7:00 P.M.

In closing, I wish to thank the District's Trustees, its employees and customers for their support in the past year.

I wish to also thank the employees of the Town of Lincoln for their help and concern at our most trying times to maintain service to our water customers.

This brief management discussion and analysis is presented by:

Ronald R. Gray,  
Superintendent  
Lincoln Water District



**HORTON, McFARLAND & VEYSEY, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 543  
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*M.R. Horton, Jr., CPA  
James E. McFarland, CPA  
Floyd S. Veysey, CPA  
(1948 - 2006)*

*Amy J. Billings, CPA  
Annette L. Gould, CPA  
Ellen Cleveland, CPA  
Ruth W. Wilbur, EA*

***Independent Auditors' Report***

**April 3, 2012**

Board of Trustees  
Lincoln Water District  
Lincoln, Maine

We have audited the balance sheets of the Lincoln Water District as of December 31, 2011 and 2010, and the related statements of revenues, expenses and changes in fund net assets and cash flows for the years then ended. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Lincoln Water District as of December 31, 2011 and 2010, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have

applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lincoln Water District's financial statements as a whole.

The accompanying supplemental information presented as Schedules 1 and 2 are presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying supplemental information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Horton, McFarland & Veysey, LLC*



**LINCOLN WATER DISTRICT**  
**BALANCE SHEETS - PROPRIETARY FUNDS**  
**AT DECEMBER 31,**

|   | <b>Assets</b> | <b>2011</b>             | <b>Restated<br/>2010</b> |
|---|---------------|-------------------------|--------------------------|
| Current Assets:                                 |               |                         |                          |
| Cash  |               | 41,878                  | 26,624                   |
| Accounts Receivable                             |               | 33,333                  | 34,992                   |
| Materials and Supplies                          |               | 63,823                  | 58,954                   |
| Undrawn Bond Funds                              |               | 12,255                  | -                        |
| Total Current Assets                            |               | <u>151,289</u>          | <u>120,570</u>           |
| Non-Current Assets:                             |               |                         |                          |
| Property, Plant and Equipment:                  |               |                         |                          |
| Utility Plant                                   |               | 4,671,462               | 4,268,479                |
| Less: Accumulated Depreciation                  |               | (2,324,208)             | (2,347,089)              |
| Net Utility Plant                               |               | <u>2,347,254</u>        | <u>1,921,390</u>         |
| Acquisition Adjustments - Net                   |               | 4,202                   | 4,382                    |
| Total Property, Plant and Equipment             |               | <u>2,351,456</u>        | <u>1,925,772</u>         |
| Deferred Charges:                               |               |                         |                          |
| Unamortized Bond Issue Costs                    |               | 6,255                   | 3,160                    |
| Other Deferred Debits                           |               | 6,302                   | 2,267                    |
| Total Deferred Charges                          |               | <u>12,557</u>           | <u>5,427</u>             |
| Total Non-Current Assets                        |               | <u>2,364,013</u>        | <u>1,931,199</u>         |
| Total Assets                                    |               | <u><u>2,515,302</u></u> | <u><u>2,051,769</u></u>  |
| <b>Liabilities and Net Assets</b>               |               |                         |                          |
| Current Liabilities:                            |               |                         |                          |
| Accounts Payable                                |               | 15,137                  | 34,688                   |
| Accrued Interest                                |               | 7,081                   | 5,521                    |
| Accrued Benefits                                |               | 49,496                  | 42,986                   |
| Current Portion of Long-Term Debt               |               | 70,549                  | 51,461                   |
| Total Current Liabilities                       |               | <u>142,263</u>          | <u>134,656</u>           |
| Non-Current Liabilities:                        |               |                         |                          |
| Long-Term Debt                                  |               | 702,705                 | 361,381                  |
| Deferred Credits                                |               | 10,718                  | 12,862                   |
| Regulatory Liabilities                          |               | 28,764                  | 18,764                   |
| Total Non-Current Liabilities                   |               | <u>742,187</u>          | <u>393,007</u>           |
| Net Assets:                                     |               |                         |                          |
| Invested in Capital Assets, Net of Related Debt |               | 1,586,255               | 1,508,548                |
| Unrestricted                                    |               | 44,597                  | 15,558                   |
| Total Net Assets                                |               | <u>1,630,852</u>        | <u>1,524,106</u>         |
| Total Liabilities and Net Assets                |               | <u><u>2,515,302</u></u> | <u><u>2,051,769</u></u>  |

The notes to the financial statements are an integral part of this statement.



**LINCOLN WATER DISTRICT**  
**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS -**  
**PROPRIETARY FUNDS**  
**YEARS ENDED DECEMBER 31,**

|   | <b>2011</b>      | <b>Restated<br/>2010</b> |
|---|------------------|--------------------------|
| Operating Revenues:                       |                  |                          |
| Residential                               | 254,056          | 250,998                  |
| Commercial                                | 70,340           | 65,357                   |
| Industrial                                | 159,039          | 150,871                  |
| Public Authorities                        | 15,303           | 13,759                   |
| Public Fire Protection                    | 181,400          | 176,375                  |
| Private Fire Protection                   | 23,120           | 22,584                   |
| Sales for Resale                          | 48,000           | 47,000                   |
| All Other                                 | 6,696            | 8,980                    |
| Total Operating Revenues                  | <u>757,954</u>   | <u>735,924</u>           |
| Operating Expenses:                       |                  |                          |
| Operation and Maintenance                 | 550,472          | 625,527                  |
| Depreciation                              | 82,443           | 74,315                   |
| Amortization                              | 180              | 180                      |
| Assessments                               | 3,211            | 4,971                    |
| Total Operating Expenses                  | <u>636,306</u>   | <u>704,993</u>           |
| Net Operating Income (Loss)               | <u>121,648</u>   | <u>30,931</u>            |
| Non Operating Revenues (Expenses):        |                  |                          |
| Interest Income                           | 55               | 51                       |
| Non Utility Income                        | 9,770            | 750                      |
| Interest Expense                          | (24,130)         | (23,613)                 |
| Amortization of Bond Issue Costs          | (597)            | (597)                    |
| Total Non Operating Revenues (Expenses)   | <u>(14,902)</u>  | <u>(23,409)</u>          |
| Changes In Net Assets                     | 106,746          | 7,522                    |
| Net Assets - Beginning of Year (Restated) | <u>1,524,106</u> | <u>1,516,584</u>         |
| Net Assets - End of Year                  | <u>1,630,852</u> | <u>1,524,106</u>         |

The notes to the financial statements are an integral part of this statement.





**LINCOLN WATER DISTRICT**  
**STATEMENTS OF CASH FLOWS - PROPRIETARY FUNDS**  
**YEARS ENDED DECEMBER 31,**

|   | <b>2011</b>           | <b>Restated<br/>2010</b> |
|---|-----------------------|--------------------------|
| Cash Flows from Operating Activities:   |                       |                          |
| Receipts from Customers and Users   | 759,613               | 753,825                  |
| Payments to Suppliers   | (224,270)             | (217,621)                |
| Payments to Employees   | (341,358)             | (398,657)                |
| Net Cash Flows from Operating Activities  | <u>193,985</u>        | <u>137,547</u>           |
| Cash Flows from Noncapital Financing Activities:  |                       |                          |
| Other Income  | <u>9,770</u>          | <u>750</u>               |
| Net Cash Flows from Noncapital Financing Activities                                       | <u>9,770</u>          | <u>750</u>               |
| Cash Flows from Capital and Related Financing Activities:                                 |                       |                          |
| Bond Proceeds Received  | 404,084               | -                        |
| Notes Issued (Paid)   | (10,000)              | 20,000                   |
| Deferred Charges  | (3,692)               | -                        |
| Purchase of Capital Assets  | (508,307)             | (77,633)                 |
| Interest Payments   | (24,715)              | (26,724)                 |
| Principal Payments  | (45,926)              | (46,295)                 |
| Net Cash Flows from Capital and Related Financing Activities                              | <u>(188,556)</u>      | <u>(130,652)</u>         |
| Cash Flows from Investing Activities:   |                       |                          |
| Investment Income   | <u>55</u>             | <u>51</u>                |
| Net Cash Flows from Investing Activities  | <u>55</u>             | <u>51</u>                |
| Net Increase (Decrease) in Cash   | 15,254                | 7,696                    |
| Cash at Beginning of Year   | <u>26,624</u>         | <u>18,928</u>            |
| Cash at End of Year   | <u><u>41,878</u></u>  | <u><u>26,624</u></u>     |
| Reconciliation of Operating Income to Net Cash Flows<br>from Operating Activities:        |                       |                          |
| Operating Income (Loss)   | 121,648               | 30,931                   |
| Adjustments to Reconcile Operating Income to Net Cash<br>Flows from Operating Activities: |                       |                          |
| Depreciation Expense  | 82,443                | 74,315                   |
| Amortization Expense  | 180                   | 180                      |
| Change in Operating Assets and Liabilities:   |                       |                          |
| (Increase) Decrease in Accounts Receivable  | 1,659                 | 17,901                   |
| (Increase) Decrease in Materials and Supplies   | (4,869)               | (777)                    |
| (Increase) Decrease in Deferred Debits  | (4,035)               | (1,669)                  |
| (Decrease) Increase in Accounts Payable   | (19,551)              | 10,422                   |
| (Decrease) Increase in Accrued Benefits   | 6,510                 | (3,756)                  |
| (Decrease) Increase in Regulatory Liabilities   | 10,000                | 10,000                   |
| Net Cash Flows from Operating Activities  | <u><u>193,985</u></u> | <u><u>137,547</u></u>    |

The notes to the financial statements are an integral part of this statement.





**LINCOLN WATER DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010**

**Note 1: Summary of Significant Accounting Policies**

**Nature of Business**

The Lincoln Water District (the District) supplies water and fire protection services in the Town of Lincoln. Its accounting policies conform to generally accepted accounting principles as applicable to the quasi-municipal units, which utilize the accrual basis of accounting and to the regulations of the Maine Public Utilities Commission.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash and Cash Equivalents**

For purposes of these statements, the District considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. All cash is covered by FDIC insurance at December 31, 2011 and 2010, respectively. All cash is available for current use at December 31, 2011 and 2010.

**Property, Plant and Equipment**

Property, plant and equipment are stated at cost. Depreciation has been provided on a basis considered adequate to amortize the cost of depreciable assets over their estimated useful lives on the straight-line method at rates from 1.3% to 20%. These rates conform to Maine Public Utilities Commission, Chapter 680.

**Accounts Receivable**

Accounts receivable are stated at net realizable value. Uncollectible accounts are written off in the year in which they are deemed to be uncollectible.

**Deferred Charges**

Costs incurred to issue long-term bonds are amortized on a straight-line basis over the term of the bond issue. The amount amortized in 2011 and 2010 was \$597. Other deferred debits consist of rate case expenses being amortized over a three year period and wellhead protection regulation costs. The breakdown is as follows at December 31:

|                     | <b>2011</b>  | <b>2010</b>  |
|---------------------|--------------|--------------|
| Rate Case Expenses  | 4,734        | 2,267        |
| Wellhead Protection | <u>1,568</u> | <u>-0-</u>   |
|                     | <u>6,302</u> | <u>2,267</u> |



**LINCOLN WATER DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010**

**Note 1: Summary of Significant Accounting Policies (Continued)**

**Materials and Supplies**

Inventory of material and supplies is valued at weighted average cost.

**Undrawn Bond Funds**

Undrawn bond funds consist of the undrawn balance of the February 10, 2012 Maine Municipal Bond Bank bond issue at December 31, 2011 and 2010.

**Deferred Credits**

The District received a refinancing credit from the Maine Municipal Bond Bank in 1993. This credit is being amortized over the life of the issue along with an additional amount received in 2005. The amount amortized in 2011 and 2010 was \$2,144 and \$2,443, respectively.

**Income Taxes**

The District qualifies as a tax-exempt organization under the provisions of the Internal Revenue Code and, accordingly, its revenue is not subject to any state or federal income taxes.

**Compensated Absences**

The District accounts for compensated absences (e.g. unused vacation, sick leave) as directed by Governmental Accounting Standards Board Statement No. 16 (GASB 16), "Accounting for Compensated Absences". A liability for compensated absences attributable to services already rendered and not contingent on a specific event that is outside the control of the employer and employee is accrued as employees earn the rights to the benefits. District employees are granted varying amounts of vacation and sick leave in accordance with the District's personnel policy. Upon termination, employees are paid for accrued vacation and a portion of unused sick leave based on length of service. The accrued benefit liability at December 31, 2011 and 2010 was \$49,496 and \$42,986, respectively.

**Regulatory Liabilities**

Regulatory liabilities represent amounts recovered from customers in advance of incurring the costs. The District's liability at December 31, 2011 and 2010 totaling \$28,764 and \$18,764, respectively, relates to future standpipe painting costs.

**Contributions in Aid of Construction**

Contributions in aid of construction include direct non-refundable contributions. Utility plant funded by contributions is not depreciated for rate making purposes. The net contributions in aid of construction included in total net assets at December 31, 2011 and 2010 is \$443,334 and \$455,298, respectively.



**LINCOLN WATER DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010**

**Note 1: Summary of Significant Accounting Policies (Continued)**

**Revenue Recognition**

Revenue is recognized when billed to customers.

**Regulation**

As a regulated water utility, the District is subject to regulation by the Maine Public Utilities Commission, which has jurisdiction with respect to rates, service, accounting procedures, acquisitions and other matters. The District defers certain costs and credits as regulatory assets and liabilities when it is probable that such amounts will be recognized in the rate making process in a period different from the period in which they would have been reflected in income by an unregulated entity.

**Measurement Focus, Basis of Accounting and Basis of Presentation**

The District prepares its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America for proprietary funds, which are similar to those for private business enterprises. Proprietary funds are accounted for on the flow of economic resource measurement. Accordingly, revenues are recorded when earned and expenses are recorded when incurred. In accordance with GASB Statement No. 20, the District follows the pronouncements of the Financial Accounting Standards Board (FASB) issued before November 30, 1989 except where those elected not to follow, subsequent private-sector guidance. Proprietary funds distinguish operating revenues and expenses from non-operating activity. Operating revenues arise from providing goods or services to outside parties for a fee. Revenues and expenses that are not derived directly from operations are reported as non-operating revenues and expenses.

**Acquisition Adjustments**

Acquisition adjustments include the difference between (a) the cost of utility plant acquired by purchase, merger, consolidation, liquidation, or otherwise, and (b) the original cost of such property. The total amount of the acquisition adjustment is being amortized over a fifty year period ending in 2034. The amount amortized in 2011 and 2010 was \$180.

**Note 2: Long-Term Debt**

Notes and bonds payable are as follows at December 31:

|  | 2011    | 2010    |
|--|---------|---------|
| Note payable to Key Bank, maturing in 2012.<br>Interest rate of 4.50%.                           | 10,000  | 20,000  |
| Bond payable to Maine Municipal Bond Bank,<br>maturing in 2016. Interest rates of 5.00% - 7.85%. | 168,880 | 193,842 |



**LINCOLN WATER DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2011 AND 2010**

**Note 2: Long-Term Debt (Continued)**

|   |                |                |
|---|----------------|----------------|
| Bond payable to TD Bank, maturing in 2014.<br>Interest rate of 4.50%.                   | 123,000        | 131,500        |
| Bond payable to TD Bank, maturing in 2019.<br>Interest rate of 4.50%.                   | 55,035         | 67,500         |
| Bond payable to Maine Municipal Bond Bank,<br>maturing in 2031. Interest rate of 1.00%. | <u>416,339</u> | <u>-0-</u>     |
| Total Bonds Outstanding   | 773,254        | 412,842        |
| Less: Current Portion   | <u>70,549</u>  | <u>51,461</u>  |
| Total Long-Term Debt  | <u>702,705</u> | <u>361,381</u> |

Required total future debt service payments are as follows:

|             | <b>Principal</b> | <b>Interest</b> | <b>Total</b>   |
|-------------|------------------|-----------------|----------------|
| 2012        | 70,549           | 26,222          | 96,771         |
| 2013        | 71,279           | 23,680          | 94,959         |
| 2014        | 72,447           | 19,965          | 92,412         |
| 2015        | 157,654          | 16,183          | 173,837        |
| 2016        | 63,903           | 8,561           | 72,464         |
| 2017 – 2021 | 118,905          | 21,111          | 140,016        |
| 2022 – 2031 | <u>218,517</u>   | <u>22,934</u>   | <u>241,451</u> |
|             | <u>773,254</u>   | <u>138,656</u>  | <u>911,910</u> |

**Note 3: Net Assets**

Net assets comprise the various net earnings from operating and non-operating revenues, expenses and contributions of capital. Net assets are classified in the following two components: invested in capital assets, net of related debt and unrestricted net assets. Invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds and adding back any unspent bond proceeds. The District's invested in capital assets, net of related debt was calculated as follows at December 31:

|   | <b>2011</b>      | <b>2010</b>      |
|---|------------------|------------------|
| Net Utility Plant                                     | 2,347,254        | 1,921,390        |
| Undrawn Bond Funds                                    | 12,255           | -0-              |
| Long-Term Debt, Including Current Portion             | <u>(773,254)</u> | <u>(412,842)</u> |
| Total Invested in Capital Assets, Net of Related Debt | <u>1,586,255</u> | <u>1,508,548</u> |

Unrestricted consists of all other net assets not included in the above category.



**LINCOLN WATER DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2011 AND 2010**

**Note 4: Utility Plant**

Capital asset costs, additions and disposals are as follows for the year ended December 31:

|                                | <b>2010</b>    |                  |                  | <b>2011</b>    |
|--------------------------------|----------------|------------------|------------------|----------------|
|                                | <b>Balance</b> | <b>Additions</b> | <b>Disposals</b> | <b>Balance</b> |
| Organization                   | 14,473         |                  |                  | 14,473         |
| Franchises                     | 500            |                  |                  | 500            |
| Land                           | 221,784        |                  |                  | 221,784        |
| Structures                     | 543,627        |                  |                  | 543,627        |
| Wells and Springs              | 212,758        | 13,110           |                  | 225,868        |
| Power Generation Equipment     | 625            |                  |                  | 625            |
| Pumping Equipment              | 293,250        |                  |                  | 293,250        |
| Water Treatment Equipment      | 29,321         | 192              |                  | 29,513         |
| Distribution Reservoirs        | 259,733        |                  |                  | 259,733        |
| Mains                          | 1,622,588      | 337,064          | 10,280           | 1,949,372      |
| Services                       | 229,649        | 116,664          | 30,535           | 315,778        |
| Meters                         | 278,372        | 3,445            | 1,237            | 280,580        |
| Hydrants                       | 192,958        | 29,538           | 2,253            | 220,243        |
| Other Plant Equipment          | 27,357         |                  | 1,650            | 25,707         |
| Office Equipment               | 48,548         | 4,782            | 14,991           | 38,339         |
| Transportation Equipment       | 62,161         |                  |                  | 62,161         |
| Tools                          | 41,042         | 4,318            | 2,384            | 42,976         |
| Laboratory Equipment           | 8,711          |                  | 6,997            | 1,714          |
| Power Operated Equipment       | 56,930         |                  |                  | 56,930         |
| Communication Equipment        | 101,605        | 608              | 13,924           | 88,289         |
| Miscellaneous Equipment        | 21,074         |                  | 21,074           | -0-            |
| Construction Work in Progress  | 1,413          |                  | 1,413            | -0-            |
| Gross Utility Plant            | 4,268,479      | 509,721          | 106,738          | 4,671,462      |
| Less: Accumulated Depreciation | 2,347,089      | 82,443           | 105,324          | 2,324,208      |
| Net Utility Plant              | 1,921,390      | 427,278          | 1,414            | 2,347,254      |

**Note 5: Major Customers**

The District derived approximately 21% of 20% of its operating revenues for the years ended December 31, 2011 and 2010, respectively from a single metered customer. The District also derived 24% of its operating revenues from the Town of Lincoln related to the servicing of public fire hydrants for the years ended December 31, 2011 and 2010.

**Note 6: Subsequent Events**

In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through April 3, 2012, the date the financial statements were available to be issued.



**LINCOLN WATER DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010**

**Note 7: Retirement Plan**

The District participates in the Maine Public Employees Retirement System (MPERS), which is a multiple-employer agent Public Employer Retirement System as defined by GASB Statement No. 25. Participation in the system is elective. Benefits are defined by State law.

Participation in the MPERS is available to all District employees. Participants generally are fully vested at age 60 with 25 years of credited service. In general, they are entitled to an annual benefit equal to 2% of final compensation multiplied by the number of years of credited service, payable monthly. Employees' contribution rate is set by statute at 6.5%.

Effective July 1, 1995, the District joined other municipal entities in the Maine State Retirement System's Participating Local District Consolidation Plan. The District's costs are 4.4% of payroll for plan participants. There were no employees enrolled in MPERS at December 31, 2011 or 2010.

The District offers employees who elect to not participate in MPERS the option to participate in a 457 retirement plan through ICMA-RC Retirement Corporation whereby the District contributes 6.0% of employees' gross wages on their behalf. Total expense at December 31, 2011 and 2010 was \$9,035 and \$9,041, respectively.

**Note 8: Advertising Costs**

Advertising costs for the years ended December 31, 2011 and 2010 were \$1,107 and \$0, respectively.

**Note 9: Restatement**

December 31, 2010 net assets have been decreased and accumulate depreciation has been increased by \$491,194 to recognize the prior years' depreciation on capital assets obtained with contributions in aid of construction as required by GASB Statement No. 34.





**LINCOLN WATER DISTRICT**  
**OPERATION AND MAINTENANCE EXPENSES**  
**YEARS ENDED DECEMBER 31,**

**SCHEDULE 1**

|  | <b>2011</b>           | <b>2010</b>           |
|--|-----------------------|-----------------------|
| Salaries and Wages:                      |                       |                       |
| Pumping Operation                        | 20,218                | 20,441                |
| Pumping Maintenance                      | 11,839                | 10,377                |
| Treatment                                | 9,787                 | 10,431                |
| Distribution Operation                   | 14,872                | 28,976                |
| Distribution Maintenance                 | 47,994                | 67,757                |
| Customer Accounting                      | 25,824                | 26,343                |
| Administration                           | 77,472                | 71,068                |
| Trustees                                 | 1,400                 | 1,400                 |
| Pensions and Benefits                    | 138,462               | 161,864               |
| Total Salaries and Wages                 | <u>347,868</u>        | <u>398,657</u>        |
| Power                                    | 67,409                | 57,517                |
| Materials and Supplies:                  |                       |                       |
| Pumping                                  | 7,719                 | 11,546                |
| Treatment                                | 7,429                 | 7,404                 |
| Distribution                             | 57,535                | 103,586               |
| Administration                           | 312                   | 10,432                |
| Total Materials and Supplies             | <u>72,995</u>         | <u>132,968</u>        |
| Contractual Services:                    |                       |                       |
| Accounting                               | 4,075                 | 3,630                 |
| Administration                           | 6,312                 | 2,801                 |
| Total Contractual Services               | <u>10,387</u>         | <u>6,431</u>          |
| Transportation                           | 16,893                | 14,848                |
| Less: Applied to Other Accounts          | <u>(3,313)</u>        | <u>(11,339)</u>       |
| Net Transportation                       | <u>13,580</u>         | <u>3,509</u>          |
| Rate Case Expense                        | 1,133                 | 1,133                 |
| Insurance                                | 24,105                | 14,763                |
| Bad Debt Expense                         | (994)                 | (829)                 |
| All Other                                | <u>13,989</u>         | <u>11,378</u>         |
| Total Operation and Maintenance Expenses | <u><u>550,472</u></u> | <u><u>625,527</u></u> |

See accompanying independent auditors' report.



**LINCOLN WATER DISTRICT**  
**UTILITY RATE MAKING INCOME STATEMENTS**  
**YEARS ENDED DECEMBER 31,**

**SCHEDULE 2**

|  | <b>2011</b>     | <b>Restated<br/>2010</b> |
|--|-----------------|--------------------------|
| Operating Revenues:  |                 |                          |
| Residential  | 254,056         | 250,998                  |
| Commercial   | 70,340          | 65,357                   |
| Industrial   | 159,039         | 150,871                  |
| Public Authorities   | 15,303          | 13,759                   |
| Public Fire Protection                                     | 181,400         | 176,375                  |
| Private Fire Protection                                    | 23,120          | 22,584                   |
| Sales for Resale   | 48,000          | 47,000                   |
| All Other  | 6,696           | 8,980                    |
| Total Operating Revenues                                   | <u>757,954</u>  | <u>735,924</u>           |
| Operating Expenses:  |                 |                          |
| Operation and Maintenance                                  | 550,472         | 625,527                  |
| Depreciation   | 82,443          | 74,315                   |
| Amortization   | 180             | 180                      |
| Assessments  | 3,211           | 4,971                    |
| Total Operating Expenses                                   | <u>636,306</u>  | <u>704,993</u>           |
| Net Operating Income (Loss)                                | <u>121,648</u>  | <u>30,931</u>            |
| Non Operating Revenues (Expenses):                         |                 |                          |
| Interest Income  | 55              | 51                       |
| Non Utility Income   | 9,770           | 750                      |
| Interest Expense   | (24,130)        | (23,613)                 |
| Amortization of Bond Issue Costs                           | (597)           | (597)                    |
| Total Non Operating Revenues (Expenses)                    | <u>(14,902)</u> | <u>(23,409)</u>          |
| Net Income Before Reconciling Items                        | 106,746         | 7,522                    |
| Reconciling Items For Utility Rate Making:                 |                 |                          |
| Principal Payments on Long-Term Debt                       | (45,926)        | (46,295)                 |
| CIAC Amortization Included in Depreciation Expense         | 11,964          | 11,966                   |
| Total Reconciling Items For Utility Rate Making            | <u>(33,962)</u> | <u>(34,329)</u>          |
| Net Income After Reconciling Items For Utility Rate Making | <u>72,784</u>   | <u>(26,807)</u>          |

See accompanying independent auditors' report.





## APPENDIX D

### LEGISLATIVE LETTERS



**Photo:** New this year was a Haunted Hill Fundraiser held at Ballard Hill.  
*Can you name the Town of Lincoln Employees pictured?*

MICHAEL H. MICHAUD  
2ND DISTRICT, MAINE

WASHINGTON OFFICE  
1724 LONGWORTH HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515  
PHONE: (202) 225-6306  
FAX: (202) 225-2943  
[www.michaud.house.gov](http://www.michaud.house.gov)

**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515**

January 17, 2012

COMMITTEES:  
**VETERANS' AFFAIRS**  
SUBCOMMITTEE ON HEALTH  
CHAIRMAN  
**TRANSPORTATION AND INFRASTRUCTURE**  
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT  
SUBCOMMITTEE ON RAILROAD, PIPELINES  
AND HAZARDOUS MATERIALS  
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT,  
PUBLIC BUILDINGS AND  
EMERGENCY MANAGEMENT  
**SMALL BUSINESS**  
SUBCOMMITTEE ON RURAL AND URBAN  
ENTREPRENEURSHIP  
SUBCOMMITTEE ON FINANCE AND TAX

Dear Lincoln residents and friends,

These days I'm as frustrated as anyone with the partisan gridlock in Washington. Even the most routine congressional functions, such as passing budgets, are caught up in irresponsible political games. One way to stop this is a bill I am pushing that would make sure members of Congress wouldn't get paid if they fail to pass budget and appropriation bills on time. It is time for Congress to get serious and show some common sense.

Yet, despite congressional dysfunction, I'm pleased to report progress on a number of initiatives important to Maine. Last year, Congress passed the Small Business Jobs Act, which included my amendment to ensure Maine small business lending agencies qualified for funding under the bill. As a result, Maine received \$13.2 million last September to support small business development. Since a requirement of the funding was to match every federal dollar with 10 additional dollars, that one investment is expected to spur \$132 million in small business lending in our state.

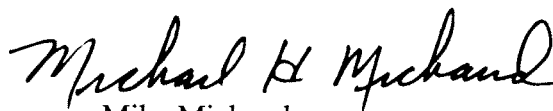
My work in support of our nation's veterans continues to be very important to me. Last October, the House passed a measure I authored to ensure that severely disabled and elderly veterans are able to get the care they need at Maine's state veterans' homes. I'm pleased that it passed unanimously in the House, and I'm hopeful the Senate acts on it soon.

We still have much work to do to create jobs and grow our national and state economies. Last year, I visited many Maine manufacturers and received a tremendous amount of valuable feedback. After these visits, and having heard back from over 85 Maine companies that filled out an online survey I created, it was made clear to me that legislative action is needed at the federal level to do more to boost our manufacturers and the positive impact they have on our economy.

My highest priority has always been ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at my Bangor office at 207-942-6935. I also encourage you to visit my website ([www.house.gov/michaud](http://www.house.gov/michaud)), where you can email me, sign up for email updates, and connect with me on Facebook and Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Mike Michaud  
Member of Congress

**BANGOR:**  
6 STATE STREET, SUITE 101  
BANGOR, ME 04401  
PHONE: (207) 942-6935  
FAX: (207) 942-5907

**LEWISTON:**  
179 LISBON STREET, GROUND FLOOR  
LEWISTON, ME 04240  
PHONE: (207) 782-3704  
FAX: (207) 782-5330

**PRESQUE ISLE:**  
445 MAIN STREET  
PRESQUE ISLE, ME 04769  
PHONE: (207) 764-1036  
FAX: (207) 764-1060

**WATERVILLE:**  
16 COMMON STREET  
WATERVILLE, ME 04901  
PHONE: (207) 873-5713  
FAX: (207) 873-5717



OLYMPIA J. SNOWE  
MAINE

154 RUSSELL SENATE OFFICE BUILDING  
(202) 224-5344

Web Site: <http://snowe.senate.gov>

DEPUTY WHIP

COMMITTEES:  
COMMERCE, SCIENCE, AND  
TRANSPORTATION

OCEANS, ATMOSPHERE, FISHERIES AND  
COAST GUARD SUBCOMMITTEE

FINANCE

INTELLIGENCE

RANKING MEMBER, SMALL BUSINESS

# United States Senate

WASHINGTON, DC 20510-1903

January 3, 2012

*Dear Friends:*

*I want to thank you for the opportunity to extend my warm greetings to the people of Lincoln, and take just a moment to offer a few thoughts about the past year as we look ahead to the year to come. Indisputably, as we continue to face historic challenges as a nation, as a state, and as individual towns and cities, our economy remains of paramount concern, and justifiably so, as we are still plagued by the worst economic downturn since World War II. Indeed, as countless Mainers have conveyed to me in roundtable discussions and on Main Street tours, the crushing job creation drought that too many have endured for far too long must not become the new normal.*

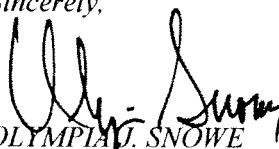
*Thankfully, there are steps that Congress and the Administration can take right now to expand our private sector. We can best unleash the genius and innovation that have made our country the most exceptional in human history, I believe, by addressing the following three pro-growth pillars, consisting of a balanced budget amendment, regulatory reform, and tax code overhaul, all of which I have championed in the Senate.*

*It is long past time that Congress bridge the partisan divide and unite around a pro-growth jobs agenda to pass a balanced budget amendment to the Constitution just as Maine and 48 other states already have, to end the regulatory rampage in Washington that has hamstrung our economy, and to overhaul the far-too-complicated, unwieldy tax code. American taxpayers expend 7.6 billion hours and spend \$140 billion – or one percent of GDP – just struggling to comply with tax filing requirements – and that burden must end.*

*The fundamental question is, what kind of country do we want America to be? Mainers, like all Americans, are rightly frustrated and angry that we have an expansionist government and a record accumulation of debt, and yet they don't see any positive difference in their own lives. I share that frustration and anger. And I hope you will work with me to forge a brighter future worthy of the greatest nation on Earth, bearing in mind as we move forward that economic and homeland security cannot be mutually exclusive. In that light, we remember today – and every day – the extraordinary service and sacrifice of our brave servicemen and women in Iraq, Afghanistan, and around the world who comprise the finest defense force on the planet.*

*Please be assured, I will continue to work tirelessly on behalf of the people of Maine and America. I encourage you to visit my Senate website at [www.snowe.senate.gov](http://www.snowe.senate.gov) for additional details on how you can join with me in these efforts, obtain helpful government information, and share any concerns or legislative input you may have. You may also visit with members of my staff at my Regional Office located at 202 Harlow Street, Suite 214 in Bangor or by calling 945-0432 or toll free in Maine at 1-800-432-1599.*

Sincerely,

  
OLYMPIA J. SNOWE  
United States Senator

AUBURN  
TWO GREAT FALLS PLAZA  
SUITE 7B  
AUBURN, ME 04210  
(207) 786-2451

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40 WESTERN AVENUE, SUITE 408C  
AUGUSTA, ME 04330  
(207) 622-8292

BANGOR  
ONE CUMBERLAND PLACE, SUITE 306  
BANGOR, ME 04401  
(207) 945-0432

BIDDEFORD  
227 MAIN STREET  
BIDDEFORD, ME 04005  
(207) 282-4144

PORTLAND  
3 CANAL PLAZA, SUITE 601  
PORTLAND, ME 04101  
(207) 874-0883  
MAINE RELAY SERVICE  
TDD 1-955-3323

PRESQUE ISLE  
169 ACADEMY STREET, SUITE 3  
PRESQUE ISLE, ME 04769  
(207) 764-5124

IN MAINE CALL TOLL-FREE 1-800-432-1599

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# HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

## Jeffery Allen Gifford

346 Frost Street

Lincoln Center, ME 04457

Residence: (207) 794-3040

Cell Phone: (207) 290-5088

E-Mail: [jeffery.gifford@gmail.com](mailto:jeffery.gifford@gmail.com)

State House E-Mail:

[RepJeff.Gifford@legislature.maine.gov](mailto:RepJeff.Gifford@legislature.maine.gov)

April 2012

Dear Friends and Neighbors,

With the 125<sup>th</sup> Legislature finishing its work, I would like to take this moment to let you know how grateful I am for the honor of being your State Representative. The responsibility of setting the policy agenda at the State House was not one taken lightly but one taken on with a new vision to set a new course for Maine's struggling and overburdened economy.

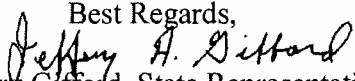
A very bold agenda was created based on the expressed desires of the Maine People after the last election. Consequently, lawmakers set out to implement key reforms such as lowering taxes, bringing health insurance costs under control, improving our state's business climate while maintaining a strong safety net remains to protect our most vulnerable citizens. Forty years of failed experiments and unproven doctrines has put our state in a very vulnerable condition that required swift and meaningful work to rebuild the foundation and secure Maine's footing.

Regulatory reform was also a major focus, as we eliminated unneeded government 'red tape' to promote an environment of job creation and to support job retention. I submitted L.D. 1534, Resolve, To Reform the Land Use and Planning Authority in the Unorganized Territory. The Land Use Regulatory Commission needed dramatic oversight to make this state commission more accountable as people in unorganized territories were burdened with undue 'red tape'. I also supported the Maine Snowmobile Association on a bill that afforded snowmobiles the same rights as four-wheelers when it came to travel on a public right of way. This allowed sleds to pass on ITS-81 to get to the access road and connect with other trails to allow sleds access to gas and food. The final act for the first session was passing a 2/3 bipartisan budget.

As always, I welcome your input on any of these matters, as this allows me to be a better public servant. Please do not hesitate to contact me at the Statehouse at 287-1440 or email at [RepJeffery.Gifford@legislature.maine.gov](mailto:RepJeffery.Gifford@legislature.maine.gov).

Thank you for the faith and confidence you have placed in me to be your voice in Augusta.

Best Regards,

  
Jeffery Gifford, State Representative

District 12    Edinburg, Enfield, Howland, Lincoln, Maxfield and Plantation of Seboeis, plus part of the unorganized territory of North Penobscot (including Mattamiscontis Township)

Printed on recycled paper

*125th Legislature*  
***Senate of***  
***Maine***  
*Senate District 30*

***Senator Elizabeth M. Schneider***  
*3 State House Station*  
*Augusta, ME 04333-0003*  
*(207) 287-1515*

*55 Bennoch Road*  
*Orono, ME 04473*  
*Land Line (207) 866-7359*  
*Cell (207) 852-2716*

Dear Friends,

This is my final year as your Senator in the Maine Legislature. I have had the privilege to meet many citizens over all four terms I have served in the Senate. I have been fortunate to interact with very dedicated, caring community members. I am pleased I have been able to assist many constituents resolving problems they have had with the state. Every session I have served as Senator of District 30 has been fraught with economic challenges which we have faced head on. I am grateful to represent this district which has many community members with the common goal and desire to improve our communities and strengthen our economy.

As a path to prosperity for our state, high paying jobs require us to find ways to inspire our students of today to be ready with the Science, Technology, Engineering and Math (STEM) skills they will need in an ever-changing world. I was successful working with the LePage administration to put into place the first STEM Council. The Council will bring additional focus to strengthen STEM disciplines and coordinate efforts statewide.

Hearing what you have to say is critical to me. I pledge to listen to your voices and do what is best for our towns and communities. I always welcome your opinion. Please do not hesitate to contact me if I may ever be of any assistance. I can be reached by phone locally at (207) 866-7359, or the State House, (207) 287-1515. If you prefer to write, please send to 55 Bennoch Road, Orono, Maine 04473, or 3 State House Station, Augusta, Maine 04333. Electronically, you may send an email to [schneidersenate@gmail.com](mailto:schneidersenate@gmail.com) or sign up for legislative updates at [www.mainesenate.org/schneider](http://www.mainesenate.org/schneider).

Best regards,



Senator Elizabeth M. Schneider

SUSAN M. COLLINS  
MAINE

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(202) 224-2693 (FAX)

# United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:  
HOMELAND SECURITY AND  
GOVERNMENTAL AFFAIRS,  
RANKING MEMBER  
APPROPRIATIONS  
ARMED SERVICES  
SPECIAL COMMITTEE  
ON AGING

February 3, 2012

Town of Lincoln  
63 Main Street  
Lincoln, ME 04457

Dear Friends,

As we begin a new year, I welcome this opportunity to share some of my recent work for the people of our great state.

The economy and jobs remain my highest priorities. More efficient transportation is essential to our economic growth. After a years-long, hard-fought battle, I successfully pushed through Congress a bill I wrote to allow the heaviest trucks to travel on Maine's federal interstates, instead of forcing them to use our secondary roads and downtown streets. This will make our streets safer, reduce fuel consumption, and allow our businesses to be more competitive. I was pleased to have the support of many Maine groups, from the Maine State Police and the Parent-Teacher Association to the Maine Motor Transport Association and many others that helped me advocate for this sensible change.

I was also successful in my efforts to prevent the federal government from limiting certain vegetables, including Maine's potatoes, in school meal programs. Nationwide this ill-conceived proposal would have cost our schools, the states, and families an estimated \$6.8 billion over five years. I built support from both sides of the aisle and from across the country to ensure that schools maintain the flexibility they need to serve students healthy and affordable meals. This proposed rule was a prime example of excessive Washington regulation.

In my effort to protect jobs, I also introduced bipartisan legislation to ensure that the proposed EPA regulations known as the "Boiler MACT" rules protect the environment and public health without jeopardizing jobs in our state, particularly in the forest products industry. I also continued to help advance the development of deep water, off-shore wind energy at the University of Maine, which has the potential to provide clean energy and to create thousands of new jobs.

On the Armed Services Committee, I worked to secure funding for shipbuilding at Bath Iron Works, submarine overhauls at Portsmouth Naval Shipyard, and the manufacturing of aircraft engines at Pratt and Whitney, as well as to strengthen the 101st Air Refueling Wing in Bangor and the Maine Military Authority in Limestone. The new defense funding bill also includes my amendment to expedite the claims of veterans with

severe disabilities like the soldier I met who is suffering from ALS, also known as Lou Gehrig's disease.

Last year, the President signed legislation I coauthored creating a national plan for combating Alzheimer's disease, which affects more than five million Americans and their families. In another health-related development, at my urging, the Food and Drug Administration allowed clinical trials to begin on the artificial pancreas, a device that could dramatically improve the health and quality of life for people with Type I diabetes.

Many Mainers have contacted me to express concern about the Postal Service, which is the linchpin of a nearly \$1 trillion mailing industry that employs 8.6 million people. I've sponsored bipartisan legislation to rescue the U.S. Postal Service from financial failure next year. This bill provides flexibility to the USPS to restructure itself in an effort to save billions of dollars and preserve universal postal service for all Americans, no matter where they live.

In December, I cast my 4,825<sup>th</sup> consecutive vote, making me the longest currently serving Senator never to have missed a vote. I am grateful for the opportunity to serve the Town of Lincoln and Maine in the United States Senate.

If ever I can be of assistance to you, please contact my Bangor state office at (207) 945-0417, or visit my website at <http://collins.senate.gov>. May 2012 be a good year for your family, your community, and our state.

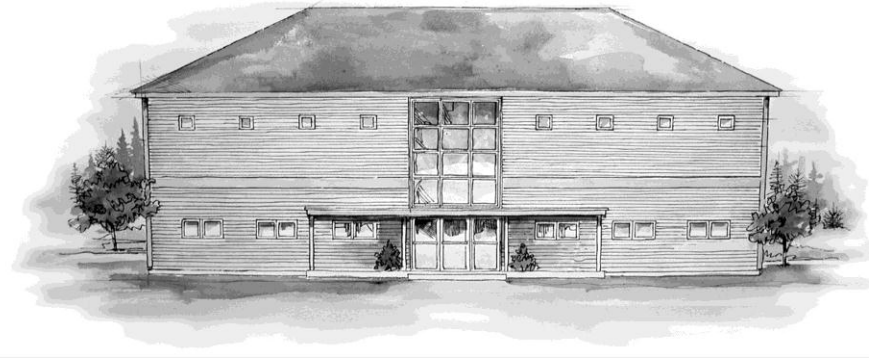
Sincerely,

A handwritten signature in black ink that reads "Susan Collins". The signature is fluid and cursive, with the first name "Susan" and last name "Collins" clearly legible.

Susan M. Collins  
United States Senator

## *Community Recreational Center Concept*

**M**aybe not tomorrow, next year, or the year after, but someday the Town of Lincoln will have a new recreational facility for the entire community. Why are we so sure? Because the Lincoln Town Council has established a legal trust fund to start raising money for this very purpose; it's called, **The Lincoln Community Recreational Center Trust Fund**.



**Y**es, we recognize the importance of having a community facility that meets the needs of our youth, adults, and seniors. We believe it's important to involve our children in something productive. So while they're playing basketball, football, or whatever, they're also learning essential social development skills necessary to succeed later in life. We also believe recreational programs should provide an outlet for adult physical fitness and leisure. And it shouldn't stop there. For our senior citizens we believe our recreational programs will enhance one's quality of life by giving much needed social support that all too often goes unmet. We believe that we can make a difference in the lives of our current and future citizens, but we need help.

**T**he Lincoln Town Council is taking the initiative to funnel resources together so that we may someday build what we consider an awesome facility. Although we don't know exactly when or where this facility will be, the Town Council has planted the proverbial seed to ensure that in years to come, our community's recreational needs are met. Our timeline is directly related to the level of donations we receive from people like yourself; whether it's through a tax exempt donation or bequeathals. To start the fund, the Council donated \$10,000. Today, we have purchased land for the future recreational center and the Trust currently has a balance of slightly more than **\$427,974!**

**T**his project is not just ours-it will be yours too. We invite you to get involved by calling Recreation Director, Ronald Weatherbee today at 794-6548 for more information.

How To Make A Donation

"The Lincoln Community Recreational Center Trust Fund"  
63 Main Street  
Lincoln, Maine 04457